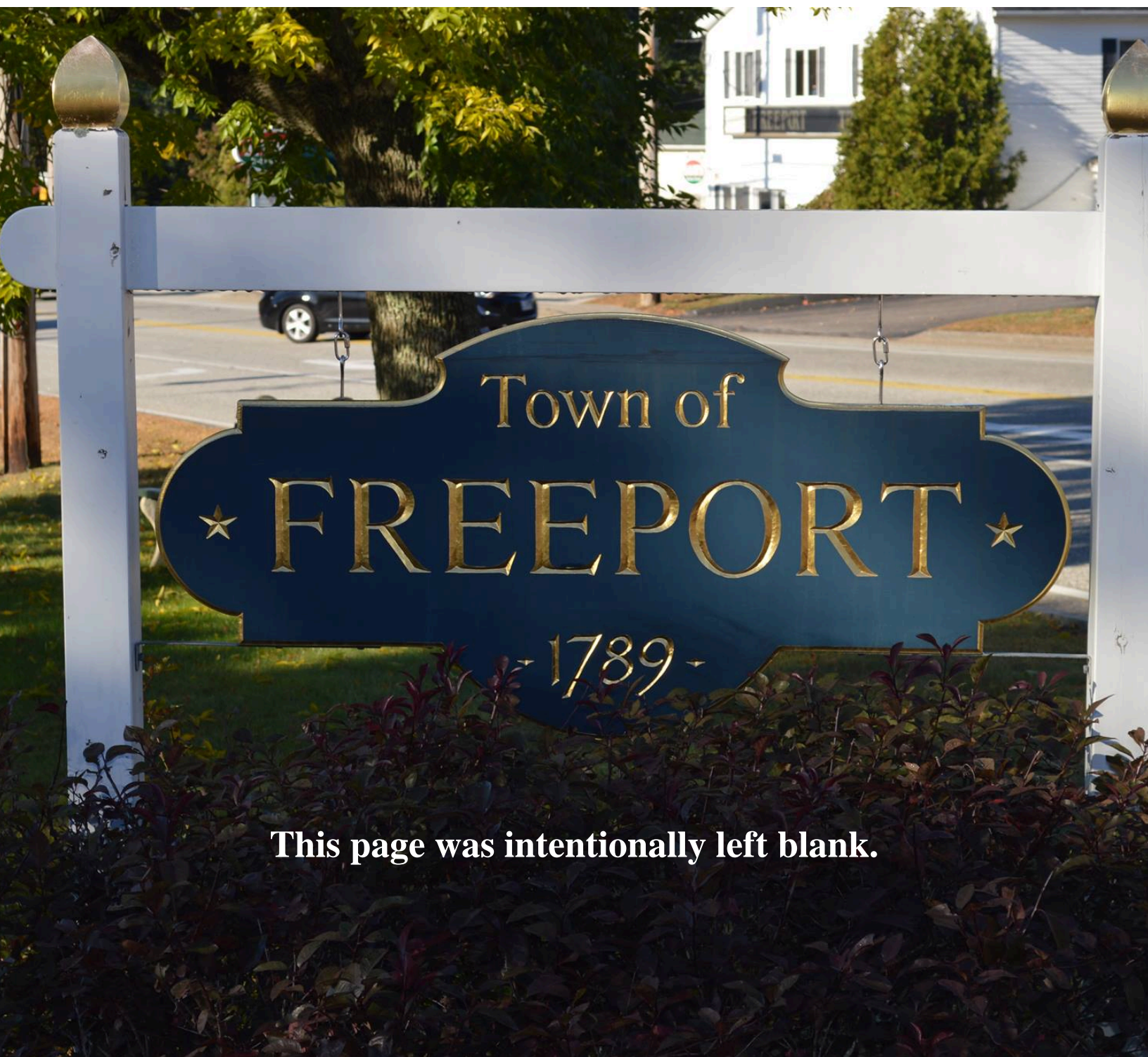




Fiscal Year 2021 Municipal Budget

*Cover Photo Courtesy
Town Staff*



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TOWN OF FREEPORT, MAINE

FISCAL YEAR 2021

MUNICIPAL BUDGET

TOWN COUNCILORS

Council Chair

John Egan, Elected At-Large

Council Vice-Chair

Tawni Whitney, Elected At-Large

Councilor

Sarah Tracy, District 2

Councilor

Douglas Reighley, District 3

Councilor

Daniel Piltch, District 1

Councilor

Henry Lawrence, District 4

Councilor

Eric Horne, Elected At-Large

Council Secretary

Sharon Coffin

TOWN OFFICIALS

Town Manager

Peter Joseph

Cable Television Director

Rick Simard

Codes Enforcement Officer

Nicholas Adams

Finance Director

Jessica Maloy

Fire and Rescue Chief

Charles Jordan

General Assistance Director

Johanna Hanselman

Human Resources Director

Judy Hawley

Library Director

Arlene Arris

Planning Director

Caroline Pelletier, Interim

Police Chief

Sue Nourse

Town Engineer

Adam Bliss

Town Assessor

Robert Konczal

Town Clerk and Registrar of Voters

Christine Wolfe

Winslow Park Manager

Neil Lyman



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Freeport
Maine**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

TOWN OF FREEPORT, MAINE

MUNICIPAL BUDGET FY 2021

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The Town of Freeport-A Brief History and Community Overview

The Town of Freeport was “set off” from North Yarmouth in 1789, as at that time it had enough people to establish its own church. While Freeport was settled in the late seventeenth century, population growth accelerated in the eighteenth century, as the deep indentations of the peninsulas caused there to be much attractive waterfront property. In addition, before the rail came to Freeport in 1849, the sea was a major method of transportation in Freeport and Casco Bay. The waterfront is still an active and vibrant part of Freeport; where ships were once built there is a large marina and where there was a fish packing plant in the 1830s now stands the Harraseeket Yacht Club.¹



Shown is the Factory. A complex of industries brought to Freeport by E.B. Mallet Jr.

Photo Courtesy of the Freeport Historical Society

Today, Freeport continues to serve as a retail and commercial hub of Southern Midcoast Maine. This in large part is due to E.B. Mallet Jr. Before E.B. Mallet Jr. decided to move from Pownal to Freeport in 1883, after inheriting \$700,000 from his uncle, Thomas Mallet, Freeport Village was a trading corner for farmers and the home of a number of retired sea captains, but it contained no industries of any account. For no other reason, other than to benefit his neighbors, Mr. Mallet built a shoe factory. In obtaining stone for its foundation, he happened to strike a good quarry of granite and he embarked in the granite business, giving employment to 100 men. The Town needed a grist mill, so Mr. Mallet built one, and a good

one too, and fitted it with the best machinery. There was no saw mill in Town; to build one was Mr. Mallet’s next move. E.B Mallet Jr. also bought a piece of timber land and hired a crew to cut and haul it, building six pretty cottages and three tenement houses which he rents to men to whom his works give employment. The citizens elected Mr. Mallet as Town Treasurer and sent him to the Legislature where a portrait of him resides today reminding all of the “clean-looking young man with an open face, dark curly hair, a short brown mustache and a finely rounded form”. Never was there a more striking illustration of what one man with an abundance of both public spirit and capital can do for a town.²

While things have changed since the 1800s, Freeport continues to have a vibrant downtown which attracts millions of tourists each summer and many thriving businesses. There continues to be residential growth outside the downtown, though not immune to the national economic downturn, in recent years Freeport has begun to rebound.



Shown is a portrait of E.B. Mallet Jr.
Photo Courtesy of the Freeport Historical Society

¹ (Freeport Historical Society 1996, Introduction Page)

² (Freeport Historical Society, www.freeporthistoricalsociety.org)

There has also been renewed interest in new commercial construction beginning in FY 2018. In November of 2017 a permit was issued to rebuild at the site of the Corsican Restaurant, which was demolished due to a structure fire. A new restaurant was constructed with approximately 4,800 square feet and opened its doors in February of 2018. Maine Beer Company received approval and began construction on an expansion of their existing facility on U.S. Route 1. After purchasing an abutting parcel, they increased their total production and warehouse space from 6,000 to approximately 18,000



Shown is the construction on the expansion of Maine Beer Company.

Photo Courtesy of Town Staff.

square feet, including a relocation/expansion of their tasting room and an expansion of on-site parking for customers and employees. Power Engineers constructed a two-story office addition to their existing facilities off Stonewood Drive. They received site plan approval and began building a new facility for their business' offices, where they design and manage utility transmission lines.. It's an exciting time in Freeport, Maine and more new development is on the horizon!

There are a large number of new commercial construction projects, as well as new business activity in town. For example, Criterium Engineers purchased the large multi-tenant building at 5 Depot Street, and plans to occupy a large portion of vacant office space, moving

their offices from Portland to Freeport. They will lease the rest of the building to new and existing retail and office tenants. On Route 1, south of Desert Road, construction of new business facilities for Dimillo's Yacht Sales and New Meadows Marina, as well as new permitted construction for Casco Bay Ford and HopeWell Health Center. These facilities will be built on a portion of 40 acres (+/-) they recently purchased, and they plan to sub-divide the remainder creating new, development-ready lots for future commercial projects.

The most current list of the Town's top ten tax payers, their valuation, and tax in dollars and then as a percentage of the total tax levy is listed below.

Town of Freeport Top Ten Taxpayers Breakdown As of April 1, 2019						
#	Taxpayer	Real Estate	Personal Prop.	Total Valuation	Tax	% of levy
1	BEAN L L INC	147,180,700	45,665,248	192,845,948	2,757,697	10.16
2	BERENSON ASSOCIATES INC	39,963,700	-	39,963,700	571,481	2.11
3	HARRASEEKET INN INC	10,641,600	305,654	10,947,254	156,546	0.58
4	W/S FREEPORT BB LLC	10,416,600	-	10,416,600	148,957	0.55
5	AAM FREEPORT HOTEL LLC	9,719,800	316,185	10,035,985	143,515	0.53
6	MBC RE HOLDINGS LLC	9,964,700	-	9,964,700	142,495	0.53
7	CENTRAL MAINE POWER CO	9,846,600	-	9,846,600	140,806	0.52
8	HOLDEN BLOCK REALTY TRUST	8,225,600	-	8,225,600	117,626	0.43
9	TWO STONEWOOD LLC	7,325,900	-	7,325,900	104,760	0.39
10	FREEPORT GROUP LLC	7,030,100	-	7,030,100	100,530	0.37
Total valuation of Top Ten				\$ 306,602,387		
Total taxes of Top Ten @14.30 per thousand				\$ 4,384,414		
Total Town taxable valuation				\$ 1,897,219,624		
Percentage of valuation carried by Top Ten				16.2%		

Source: Town of Freeport Assessing Data

Current Statistics

Per the 2010 Census, the Town's population was 7,879 with the median age being 45.0 years old. The total number of housing units is 3,690 and of those, 2,467 were owner-occupied. The number of people graduating college or higher is 2,086 or 45.6 percent of the total; this is higher than the national average of 29.1 percent. Freeport's median income in 2013 dollars was \$67,382 versus the national average of \$52,176 per year. The work force in Freeport is relatively skilled as well, with 51.7 percent of people in the work force being in management, business, science, and arts occupations while the national average is just 36.2 percent.³

³ (U.S. Census Bureau)

Town of Freeport Statistics
Source: U.S. Census Bureau-Fact Sheet-American FactFinder

	Freeport		National
	Amount	Percentage	Average
Total Population	7,879	N/A	N/A
Median Age	45.0	N/A	37.30
Average Household Size	2.5	N/A	2.64
Total Housing Units	3,690	N/A	115,610,216
Owner-occupied Housing Units	2,467	76.90%	64.90%
Renter-occupied Housing Units	742	23.10%	35.10%
Vacant Housing Units	481	N/A	N/A
High School Graduate or Higher (Population 25 and Over)	4,893	94.30%	86.30%
Bachelor's Degree or Higher	2,086	45.60%	29.10%
In Labor Force (Population 16 Years and Over)	4,356	69.50%	63.80%
Mean Travel Time to Work in Minutes (Workers 16 Years and Older)	20.4	N/A	25.70
Median Household Income in 2013 Dollars	\$ 67,382	N/A	\$ 52,176
Mean Household Income in 2013 Dollars	\$ 87,086	N/A	\$ 74,657
Per Capita Income	\$ 36,275	N/A	\$ 27,884
Management, business, science, and arts occupations	2,212	51.70%	36.20%
Service Occupations	466	10.90%	18.30%
Sales and Office Occupations	1,066	24.90%	24.40%
Natural Resources, Construction, and Maintenance Occupations	301	7.00%	9.00%
Production, Transportation, and Material Moving Occupations	234	5.50%	12.10%

Bibliography

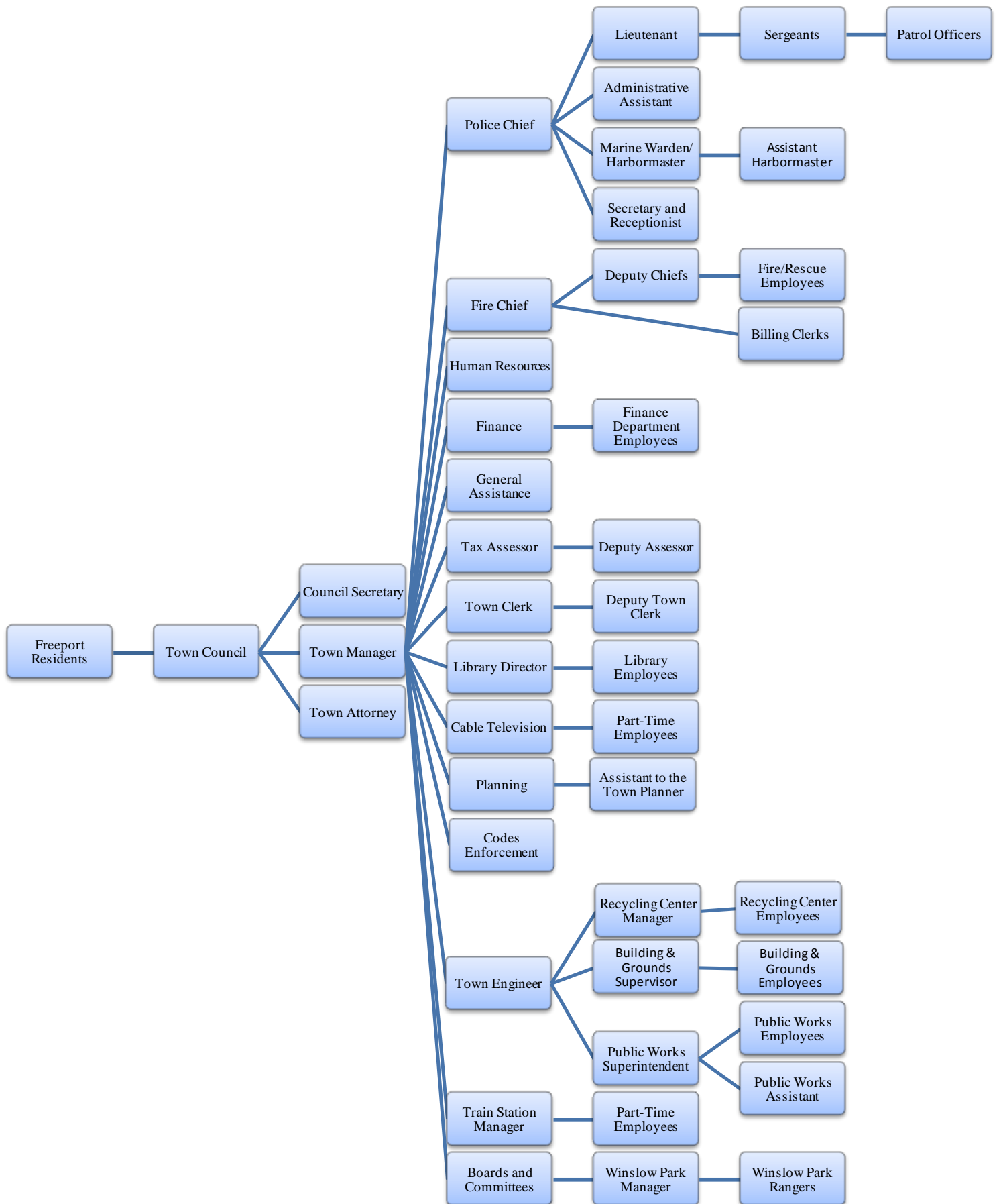
Freeport Historical Society, . *Images of America-Freeport*. Dover, NH: Arcadia Publishing, 1996. (accessed June 27, 2012).

U.S. Census Bureau. "U.S. Census Bureau American FactFinder." www.factfinder.census.gov.

Form of Government

The Town was given a Charter in 1976, and went from a selectman/town meeting form of government to a Council/Manager form. The Town is very fortunate, and has only had three managers since the change 35 years ago; one of those managers remained in Freeport for 30 years. The Town has seven councilors, with four coming from one of each of the Town's four voting districts and three being elected "at large" from throughout the community. Each year, the Council elects a Chairperson, and while the Chairperson presides over the meetings, all councilors have the same legislative authority. The Council's role is to set policy, and the Town Manager ensures that these policies are implemented and followed. The Town currently employs approximately 70 full-time employees and 75+ part-time and seasonal employees throughout the year. A town-wide organization chart is located on the following page, and detailed staffing levels by department are located on the following page.

Town of Freeport Organizational Chart FY 2021



**Town of Freeport
Historic Staffing Levels-Five-Year Comparison**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
						Full-Time	Part-Time
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	
Finance Department	5.00	5.00	5.00	5.00	5.00	5.00	
Assessing	2.00	2.00	2.00	2.00	2.00	2.00	
Town Clerk	1.93	1.93	2.00	2.00	2.00	2.00	
General Administration	1.18	1.18	1.18	1.18	1.18	1.00	0.18
Train Station	2.08	2.08	2.08	2.08	2.08		2.08
Police Department*	17.00	17.00	17.00	17.00	17.00	16.00	1.00
Marine Warden/Harbormaster	2.24	2.24	2.10	2.10	2.10	2.00	0.10
Fire Department	9.75	9.75	10.75	11.75	11.75	5.00	9.75
Rescue Department	5.20	5.20	6.70	6.70	6.70	1.00	7.70
Police Reception**	0.90	0.90	0.90	0.90	0.90		0.90
General Assistance	1.00	1.00	1.00	1.00	1.00	1.00	
Public Works	11.85	11.85	11.85	12.85	12.85	12.00	1.90
Solid Waste and Recycling	2.80	2.80	2.35	2.35	2.35	3.00	0.60
Town Engineer	1.00	1.00	1.00	1.00	1.00	1.00	
Community Library	9.20	9.20	8.95	8.95	8.95	6.87	2.08
Planning and Codes	3.00	3.00	3.00	3.00	3.00	4.00	
Cable Television	1.51	1.51	1.72	1.72	1.72	1.00	1.12
Municipal Building Maintenance	1.50	3.20	3.20	3.35	3.35	3.00	0.35
Winslow Park	4.50	4.50	4.50	4.50	4.50	1.00	3.50
Non-Emergency Transport	11.00	11.00	8.50	8.50	8.50	2.00	0.50
Totals	95.64	97.34	96.78	98.93	98.93	69.87	31.76

****It is notable that the police reception line does not include the dispatch services received from Brunswick.**

Please note that staffing levels indicated are shown in a full-time equivalent (FTE) which does not take into account the actual number of employees, but rather the total employee hours budgeted for that department and how many full-time employees that would equal.

For FY 2021 the major staffing changes occurred within the Solid Waste/Recycling Department. The request to increase staff was to allow for additional part time staffers to assist with weekend and accrued time off coverage while maintaining adequate staffing and safety levels.



Budget-in-Brief-Town of Freeport July 1, 2020-June 30, 2021

Town of Freeport All Funds Subject to Appropriation Projected Fund Balance

	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds Subject to Appropriation
06/30/2020 Unaudited Fund Balance	7,438,692	555,619	416,528	(196,329)	3,735,144	11,949,654
Revenues						
Taxes	27,565,848		286,000			27,851,848
Licenses, Permits, and Fees	299,100					299,100
Intergovernmental	1,652,400					1,652,400
Charges for Service	174,300	322,660		229,521		726,481
Fees and Fines	34,800					34,800
Unclassified	221,500					221,500
Investment Earnings	45,000					45,000
Total Revenues	29,992,948	322,660	286,000	229,521	-	30,831,129
Expenditures						
General Government	1,896,856					1,896,856
Public Safety	3,067,835			229,521		3,297,356
Public Works	2,337,105					2,337,105
Community Services	843,170	322,660				1,165,830
Education	19,125,015					19,125,015
Insurance and Fringe Benefits	1,935,300					1,935,300
Unclassified	1,644,302		255,000			1,899,302
Capital Outlay	-				2,373,900	2,373,900
Debt Service	98,365					98,365
Total Expenditures	30,947,948	322,660	255,000	229,521	2,373,900	34,129,029
Other Financing Sources/(Uses)	955,000			-	2,373,900	3,328,900
Change in Fund Balance	-	-	31,000	-	-	31,000
06/30/2021 Projected Ending Fund Balance	7,438,692	555,619	447,528	(196,329)	3,735,144	11,980,654

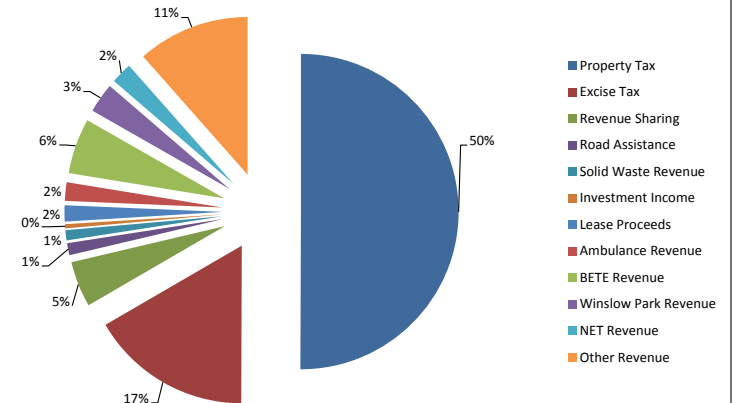
6.93%

The **Destination Freeport Tax-Increment Financing District** includes the downtown Village area, and generates \$300,000 in annual tax revenue to support economic development and downtown infrastructure projects. During FY 2021, the fund will support economic development via the Freeport Economic Development Corporation in the amount of \$115,000, improve downtown sidewalks, site work at Town Hall in the downtown and funds from the Destination Freeport TIF will ensure that the downtown is clean and litter-free.

The **Winslow Park Special Revenue Fund** includes \$300,000 in annual park entrance and camping fees. The Park had recently completed a large-scale erosion control and subsequent staircase reconstruction project in order that the Park will be as beautiful as it is today for decades to come. The FY 2021 budget is primarily a maintenance budget with the inclusion of \$30,000 for Capital Projects. The Park's website and campground reservations can be found at www.freeportmaine.com under the Winslow Park link.

The **Non-Emergency Transport Fund** allows residents who do not have an emergency but need transportation to a doctor's appointment or medical procedure to be transported via Freeport ambulance. The fund had historically generated approximately \$570,000 in income annually, but with the loss of a local hospital in 2018 this number has declined to approximately \$220,000 and even lower in recent years. The fund is supported by insurance company payments for the service and revenue generated by emergency billing services for other towns.

Total Revenue by Type-All Funds FY 2021 Budget



The **General Fund** - Total Budget \$10,501,381

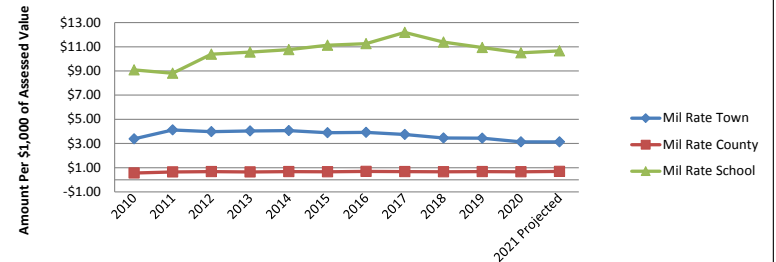
Highlights: no anticipated tax increase

On the Town's median value \$300,000 home, municipal services are projected to cost the average taxpayer \$939 annually

This budget includes all police, fire, rescue, public works, overlay paving, general assistance, library, community cable television, voter services, recycling, general debt service, and most other basic services provided by the Town.

The **Capital Projects Fund** includes just over \$2.6 million in non-routine purchases or infrastructure improvements costing more than \$5,000. The plan is funded by the Town's reserve funds and includes such items as police cruisers, Rescue ambulance, PW dump body, road reconstruction, computer upgrades, among many other items. The five-year capital program was adopted on May 5th, 2020, and the first-year appropriation is anticipated to be made on June 16th, 2020. This full budget can be viewed online at www.freeportmaine.com under the finance department budget section.

Property Tax Levy History





To: Honorable Town Councilors
From: Peter Joseph, Town Manager
 Jessica Maloy, Finance Director
Re: FY 2021 Operating Budgets Transmittal Letter
Date: April 30, 2020

We are pleased to present the FY 2020-2021 budgets for the Town of Freeport's general operating fund, Winslow Park fund, non-emergency transport fund, and the capital and Destination Freeport tax increment financing funds. In FY 2021, we are faced with declining revenue adjustments due to COVID-19 that have a significant impact to the general fund operating budget. Where we would have anticipated an increase of \$300K to State revenue sharing for FY21, we are now budgeting a reduction to the existing level, and that is just one example of the economy that we are facing.

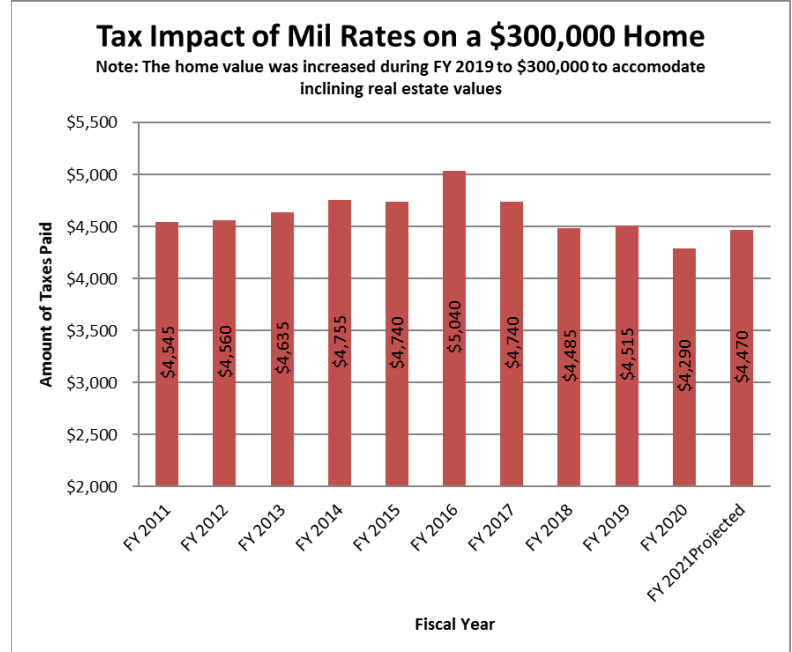
While we do not have a final valuation report from the Town's assessor, nor final tax requirement figures from RSU #5 nor is the Town's budget final, we do have preliminary tax figures from all three taxing bodies:

Town of Freeport Proposed Tax Changes FY 2021						
Entity	FY 2020 Tax Amount	FY 2021 Projected Tax Amount	Projected Mil Rate Impact	\$ Levy Increase	% Levy Increase	
Cumberland County	\$ 1,192,404	\$ 1,243,618	\$ 0.0294	\$ 51,214	4.30%	
RSU #5	\$ 18,818,939	\$ 19,676,615	\$ 0.4930	\$ 857,676	4.56%	
Transit	\$ -	\$ 77,934	\$ 0.0448	\$ 77,934	n/a	
Town of Freeport	\$ 5,314,137	\$ 5,307,981	\$ (0.0035)	\$ (6,156)	-0.12%	
Total Tax	\$ 25,325,480	\$ 26,306,148	\$ 0.5637	\$ 980,668	3.87%	
Mil Rate Impact	0.000563716	\$0.56 per \$1,000 of value				

The current millage rate, or property tax rate per \$1,000 of assessed valuation, is \$14.30; the Town is proposing a flat valuation from FY 2020. The RSU #5 Board of Directors is proposing a forty-nine cent-per-thousand dollar of valuation increase, and the Cumberland County tax levy (which has been finalized) increase will include a three cent-per-thousand dollar of valuation increase. This year there is also the addition of a Transit Tax for the METRO system, which is levied at five cents. While that is a total of fifty-six cents-per-thousand dollars of valuation, the Town's portion remains flat from FY 2020.

It is important to include an historic picture of the Town's tax rate so the reader can see the historic trends in the rate. Please note that during FY 2016 and FY 2018, the Town's assessor recognized that values had inclined due to the real estate market and increased all values for real property. The Town, RSU, and County all had the same service-level needs, and when the valuations inclined, the mil rate decreased to compensate for the higher values. This is the reason the mil rate decreased from \$16.80 to \$14.95 between FY 2016 and FY 2018. The mil rate increased from \$14.95 to \$15.05 between FY 2018 and FY 2019 due to greater service-level needs as well as apparent revenue reductions. This being further offset in FY 2020, bringing the mil rate down to \$14.30, due to a stronger economy and increased revenue sources.

Ten-Year Mil Rate History		Impact on	
Fiscal Year	Mil Rate	\$300,000 Home	
FY 2011	\$ 15.15	\$	4,545
FY 2012	\$ 15.20	\$	4,560
FY 2013	\$ 15.45	\$	4,635
FY 2014	\$ 15.85	\$	4,755
FY 2015	\$ 15.80	\$	4,740
FY 2016	\$ 16.80	\$	5,040
FY 2017	\$ 15.80	\$	4,740
FY 2018	\$ 14.95	\$	4,485
FY 2019	\$ 15.05	\$	4,515
FY 2020	\$ 14.30	\$	4,290
FY 2021Projected	\$ 14.90	\$	4,470



While the main focus is on the general fund for budgeting purposes, as it has the only impact on the Town's tax mil rate, the Town budgets for the general fund, NET enterprise fund, Winslow Park and Destination Freeport Tax Increment Financing District special revenue funds in addition to the capital projects fund. Their summaries are included in this transmittal letter with major factors in the budget process including legislative changes, large expenditures, fund balance projections, and Council priorities.

This has, once again, been a particularly challenging process, specifically for the general fund; the Council's budgetary guidelines for 2020 were as follows:

- Prioritize, evaluate and control expenditures with responsible budgeting to minimize the impact on taxpayers and strive to maintain a stable tax rate, while continuing to provide the highest quality of services possible within the resources available.

And while the past few budget years have been difficult, this year was no exception, the FY 2021 budget does reflect a \$90,744 increase in operating expenses. This is completely offset; however, by a \$96,900 increase in Non-Property Tax Revenue, leaving the Town with a \$6,156 property tax decrease, or negative point one percent.

One large challenge for the Town has historically been the loss of State revenue sharing. Revenue sharing is comprised of sales and income taxes received from all over the State, and at its height in FY 2008, the Town received almost \$700,000 in revenue sharing. While the Governor's biennial budget allows for a small in-

crease in the percentage to be shared, it still will not be funded to its full five percent. The FY 2020 projection is slightly increased at \$450,000.

In an effort to reduce the dependence on the use of fund balance, in FY 2017 the requested transfer in from fund balance was down to \$550,000 from \$675,000 in FY 2016. It was the intent of management to continue to decrease this over the next few years; however, given the current level of Fund Balance along with the current economic climate, management is recommending using \$600,000 for FY 2021 to help mitigate the tax impact.

The new items and changes in the FY 2021 budget are shown below. Employee wage and step increases are primarily flat coming in at \$107,000. This is due in large part to the volume of long-term employee turnover the Town experienced in FY 2017 & FY 2018 offset by employees being budgeted to receive no cost of living increase during FY 2021. Maine Employee Health Trust rates increased only 1.89% from CY 2019 and staff is budgeting for an 6% increase for CY 2021. Maine State Retirement System rates have increased for the employer from 10.6% to 10.8% and the employee component will increase from 8.0% to 8.1%. For FY 2021, staff is also budgeting for the impact of increased Legal Services for an additional \$15,000. The Hydrant rental fees are increasing for another \$20,400 impact. There is also the continued loss in revenue from the rental income associated with the Bartol Building, which remains vacant. These expenditure increases/revenue decreases are offset by a \$150,000 decrease in paving, a \$95,000 increase in other one-time revenues for Impact Fee usage, along with certain other revenue changes in the general fund for FY 2021 totaling \$96,900. The Town has historically taken a conservative approach to budgeting for State Revenues and that is still the current practice in FY 2021.

The non-emergency transport fund has historically had a declining fund balance, and during FY 2016, Fire and Rescue Department staff saw the loss of a major supplier of runs. This had a major impact on the NET Fund and its ability to perform at its then current capacity. Staff reviewed the impact and recognized that the fund's net position would continue in the negative, but staff continues to propose changes to service in FY 2021 to help offset and mitigate any future decline in fund balance.

Please see the next pages for more details on each of the funds to be appropriated.

The General Fund

While the FY 2021 tax is budgeted to remain flat at a negative \$(6,156) or (0.12) percent, the municipal budget has increased by \$90,744 or 0.86% from FY 2020 to FY 2021. Please see the historic Town of Freeport general fund budgets for the past five fiscal years.

Historic Town of Freeport Municipal Budget Comparison			
Town of Freeport	Budget	\$ Increase	% Increase
FY 2012	\$ 8,465,864		
FY 2013	\$ 8,758,553	\$ 292,689	3.34%
FY 2014	\$ 8,978,235	\$ 219,682	2.45%
FY 2015	\$ 8,965,659	\$ (12,576)	-0.14%
FY 2016	\$ 9,352,257	\$ 386,598	4.13%
FY 2017	\$ 9,447,391	\$ 95,134	1.01%
FY 2018	\$ 9,730,935	\$ 283,544	2.91%
FY 2019	\$ 10,105,160	\$ 374,225	3.70%
FY 2020	\$ 10,410,637	\$ 305,477	2.93%
FY 2021 Proposed	\$ 10,501,381	\$ 90,744	0.86%
Excluding the County Tax, Transit Tax, and RSU #5 Tax			

As mentioned above, the FY 2021 general fund budget directive to department heads was to prioritize, evaluate and control expenditures with responsible budgeting to minimize the impact on taxpayers and to strive to maintain a stable tax rate. The impact of the largest budget changes are listed below. Please note that this is not a comprehensive list of all budget changes, but merely a listing of the larger or new items.

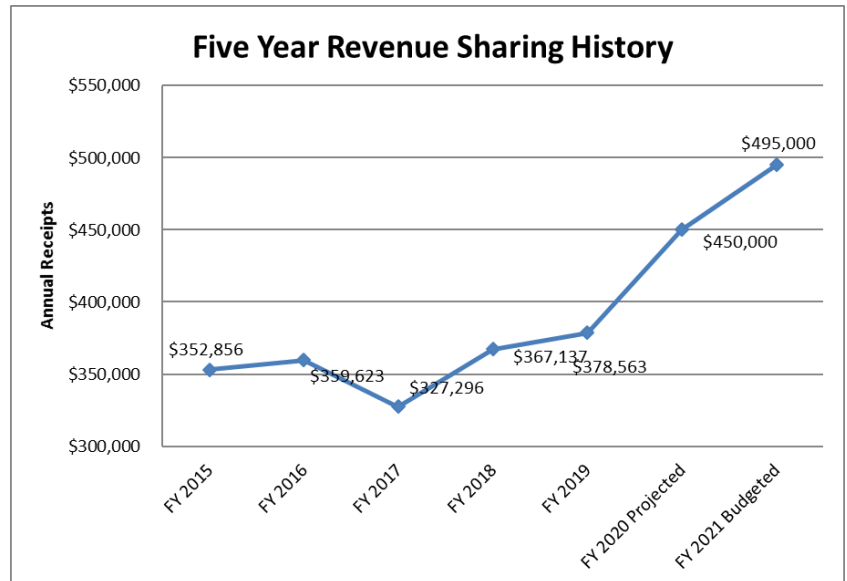
Major Budget Changes-FY 2021 General Fund				
Department	Budget Change	Reason	Budget Impact	Mil Rate Impact
Revenue	Excise Tax	Increase due to projected new car sales/promotions	\$ (100,000)	\$ (0.057483)
Revenue	CATV Transfer	Reimbursement to GF Increased based on Policy	\$ (95,000)	\$ (0.054609)
Revenue	BETE Reimbursement	Increased eligible equipment	\$ (50,000)	\$ (0.028741)
Revenue	Revenue Sharing	Decreased projection based on predicted COVID-19 impact	\$ 100,000	\$ 0.057483
Revenue	Interest Income	Increase in Interest Inc due to Market Rate Environment	\$ 55,000	\$ 0.031616
Public Works	Paving	Decreased for reduced pricing and reduced projects	\$ (150,000)	\$ (0.086224)
All	Benefits & Wage Step Increases	Zero Percent impact with multiple step increases	\$ 135,000	\$ 0.077602
Bustin's Island	Annual Distribution	Increase based on valuation	\$ 27,700	\$ 0.015923
Public Utilities	Hydrant Rentals	Increased fees	\$ 20,400	\$ 0.011726
Public Works	Tree & Vehicle Work	Increase for additional trees and vehicle maintenance	\$ 17,000	\$ 0.009772
Town Manager	Legal Services	Increase for projected workload/usage	\$ 15,000	\$ 0.008622
Town Engineer	Stormwater	Increase for new permitting with Water Quality Testing	\$ 6,300	\$ 0.003621
			\$	-
Total Major Budget Impacts			\$ (18,600)	\$ (0.010692)

Historically, the Council's annual goals drive the manager's budget message. In the case of the past few years, one of the goals has been to maintain a stable tax rate. Once again, the manager has presented what is by definition a maintenance budget for FY 2021.

State-Level, Market, and Other Significant Impacts on the FY 2021 Budget

State Revenue Sharing

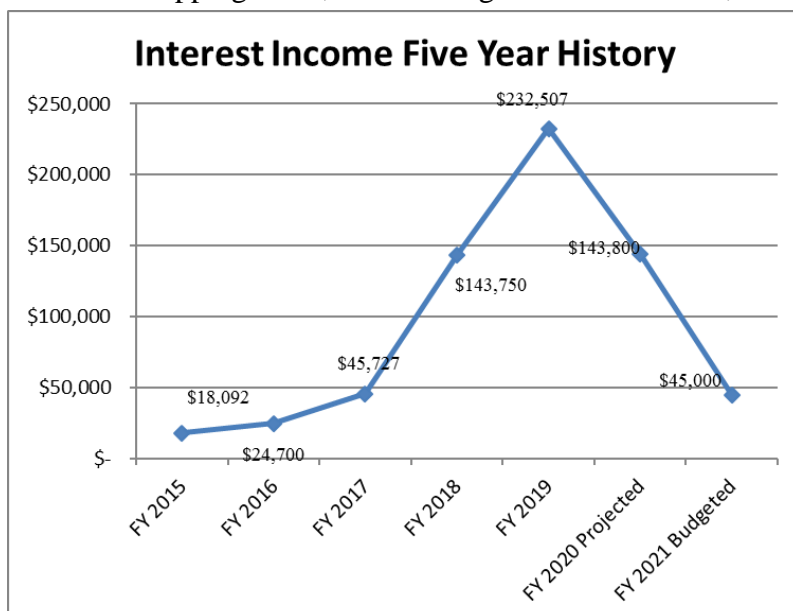
A large portion of the Town's general fund budget is revenue from the State of Maine, including State revenue sharing. Maine State Statute dictates that Towns are to receive five percent of the sales and income taxes received each year. These taxes are to be collected by the State and distributed based upon a valuation and population formula. Historically, the Town had received approximately \$700,000 annually, but in the past seven years, sales and income taxes have declined due to the economic downturn, and in addition, for FY 2014 the State legislature reduced the revenue sharing distribution; Freeport's share declined to \$360,000. After a few more years of decline, revenue sharing appears to have bottomed out at \$325,000 and is slowing increasing. In FY 2021 the budget shows a decrease to \$495,000 from the FY 2020 budget of \$595,000. It is notable the Governors biennial budget includes an increase to the revenue sharing distribution that is reflective in the proposed budget. A five year history of State Revenue Sharing is included here for comparison purposes.



After a few more years of decline, revenue sharing appears to have bottomed out at \$325,000 and is slowing increasing. In FY 2021 the budget shows a decrease to \$495,000 from the FY 2020 budget of \$595,000. It is notable the Governors biennial budget includes an increase to the revenue sharing distribution that is reflective in the proposed budget. A five year history of State Revenue Sharing is included here for comparison purposes.

Market Factors-Interest Income

In addition to the large declines in State revenues the Town had been projecting significant declines in interest income. During FY 2009, the Town received \$393,000 in interest income; the FY 2013 receipt was \$13,500 which appears to have been the low. Since then we have seen a steady increase with the FY 2019 actuals topping \$232,507. Management is however, maintaining its conservative approach and leveling the FY 2021 budget at \$45,000 given the most recent economic downturn due to COVID-19. The Town's investment policy states that it invests its money (other than reserve and trust funds) in assets that preserve principal, cash-flow, and finally, give return. The Town's operating funds are invested in certificates of deposits and a nightly "sweep" account; the CDs are FDIC-insured and the "sweep" account is collateralized, and the majority of these investments are returning less than three percent of interest-per-year. A chart of the past five years' historic interest income receipts is listed here to illustrate the historic decline with gradual increase and the impact on the general fund.



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Summary-the Difference between the Tax Rate and the Budgeted Amount

During budget season each year, staff attempts to differentiate between increases or decreases in budgeted amounts and tax amounts. The table below shows the budget amounts and then tax amounts from each of the four taxing bodies in Freeport (Cumberland County, RSU #5, METRO Transit, and the Town of Freeport) so the readers can understand this difference. Property tax revenue accounts for approximately half of the Town's general fund revenue, and as expenditures and revenues fluctuate, the property tax requirement to deliver services changes.

Town of Freeport Budget Recap FY 2020 vs FY 2021								
Taxing Body	Budget Amount				Tax Amount			
	FY 2020	FY 2021	\$ Increase	% Increase	FY 2020	FY 2021	\$ Increase	% Increase
Cumberland County	\$ 1,192,404	\$ 1,243,618	\$ 51,214	4.12%	\$ 1,192,404	\$ 1,243,618	\$ 51,214	4.30%
Regional School Unit #5	\$ 18,818,939	\$ 19,676,615	\$ 857,676	4.36%	\$ 18,818,939	\$ 19,676,615	\$ 857,676	4.56%
Transit	\$ -	\$ 77,934	\$ 77,934	100.00%	\$ -	\$ 77,934	\$ 77,934	100.00%
Town of Freeport	\$ 10,410,637	\$ 10,501,381	\$ 90,744	0.86%	\$ 5,314,137	\$ 5,307,981	\$ (6,156)	-0.12%
Total Increase			\$ 1,077,568	3.54%	Total Increase			\$ 980,668 3.87%

THE CAPITAL PROJECTS FUND

In addition to the general fund's operating budget, the Town Council adopted the five-year capital program which is a planning document and is expected to make the FY 2021 capital appropriations on June 16th at the same time as all other budgets. The FY 2021 capital improvement program is seen in summary here with four years of historic data for comparative purposes. Specific projects and their impact on the operating budget (if applicable) are included in the capital budgeting section of this document.

Capital Improvements Program Five-Year History					
Department	FY 2017	FY 2018	FY2019	FY2020	Proposed FY 2021
Police	\$ 155,400	\$ 147,000	\$ 48,000	\$ 110,000	\$ 100,000
Fire	\$ 95,000	\$ -	\$ 67,000	\$ -	\$ 908,000
Rescue	\$ 110,000	\$ -	\$ 20,000	\$ 285,000	\$ 63,000
Public Works	\$ 221,000	\$ 115,000	\$ 240,000	\$ 150,000	\$ 80,000
Solid Waste	\$ -	\$ 50,000	\$ 15,000	\$ 17,000	\$ 155,000
Comprehensive Town Improvements	\$ 570,000	\$ 1,064,500	\$ 425,000	\$ 236,000	\$ 755,000
Municipal Facilities	\$ 221,200	\$ 345,500	\$ 330,500	\$ 83,550	\$ 159,900
Cable	\$ 35,000	\$ 132,600	\$ 4,000	\$ 58,600	\$ 24,000
Other	\$ 5,000	\$ -	\$ -	\$ 27,575	\$ 100,000
Destination Freeport TIF District	\$ 181,000	\$ 398,000	\$ 348,600	\$ 239,000	\$ 220,000
Winslow Park	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total	\$1,593,600	\$2,252,600	\$1,498,100	\$1,206,725	\$ 2,614,900

The five-year capital program is a listing of all intended projects and equipment purchases during the next five fiscal years. It is not an appropriation; the Town's Charter requires the capital and operating budgets to be adopted at the same time. Those appropriations will occur on June 16th, 2020.

One notable item is the method of funding capital projects; this can be confusing in light of discussions above about tax rate impacts. The Town has spent the past 30 years building reserve funds so its capital needs are largely satisfied by using reserves. The reserve funds are invested per the Town's investment policy in 25 percent equity funds and 75 percent fixed income instruments. Each year, the Council adopts the capital budget for the upcoming fiscal year, and that appropriation directs staff to transfer funds from the reserves into the capital projects fund for these upcoming projects. The Freeport Town Council has historically directed staff to produce "minimal tax increase" budgets, and this is one method of accomplishing that goal. The Town staff uses the balances as of the prior financial statements in order to "benchmark" whether or not there are sufficient funds to complete the upcoming projects, and informal unaudited fund balances to indicate the balances to the Council for budget deliberations. The December 31st, 2019 unaudited balances are shown to the right.

Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2019 For Funds Used in the Capital Planning Process

Police	\$ 328,347
Fire	\$ 1,204,343
Rescue	\$ 716,120
Public Works	\$ 1,035,064
Solid Waste	\$ 156,846
Comprehensive Town Imp.	\$ 1,977,740
Municipal Facilities (1)	\$ 571,395
Cable	\$ 502,925
Other (2)	\$ 467,303

Note 1: The Municipal Facilities capital improvement plan is taken from both the general administration and building maintenance reserves; these are summed above.

Note 2: The "Other" projects are Board and Committee requests and will be taken from the appropriate reserves based upon the project.

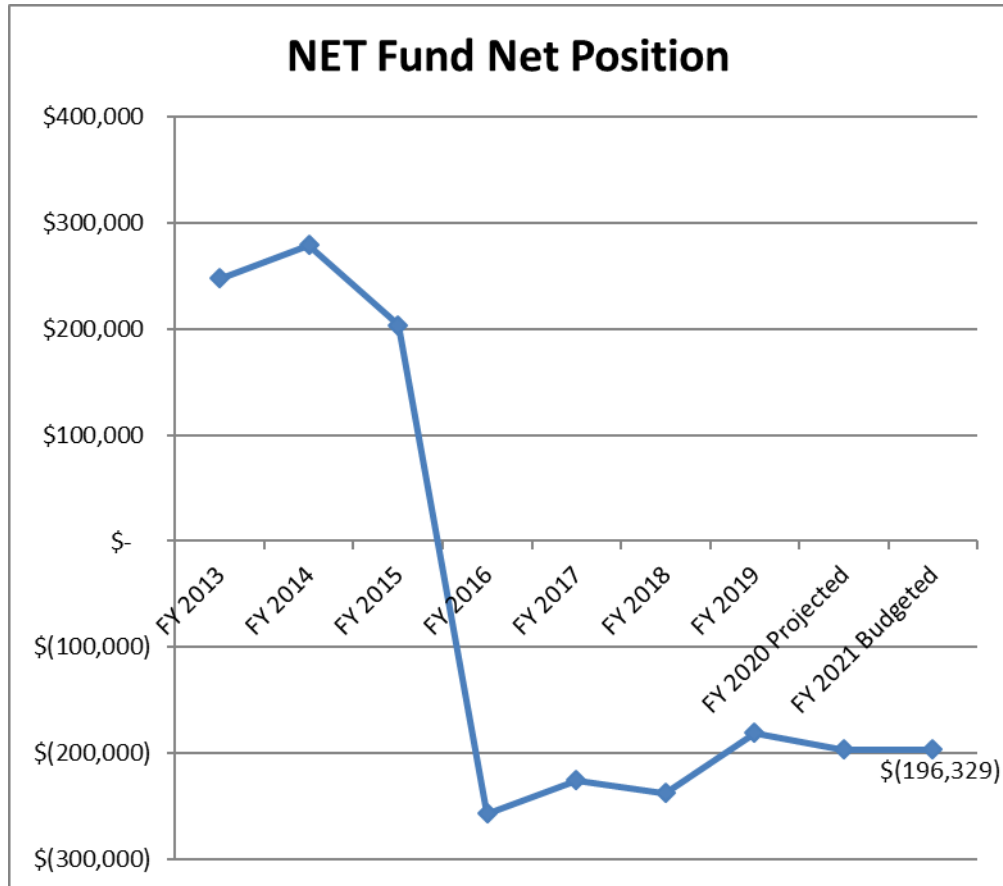
DESTINATION FREEPORT TIF FUND

The Destination Freeport TIF five-year capital program is projected to be adopted on May 5th, 2020, and the FY 2021 budget is scheduled to be adopted on June 16th, 2020. Maine State Statutes allow for tax-increment financing districts. Currently, the Town has five active TIF districts, but only one has increment available for infrastructure and economic development expenditures. The Town Council amended the Destination Freeport TIF in 2011 to “capture” more value and generate approximately \$25,000 more increment to support the Nordica Theatre development and support economic development efforts through the Freeport Economic Development Corporation (FEDC). In FY 2012, the Council increased the TIF’s “cap”, or value to which the tax rate is applied to generate an additional \$90,000 in increment to support economic development efforts through the Freeport Economic Development Corporation (FEDC). The FY 2021 budget includes sidewalk improvements and town hall site beautification, mandatory credit enhancement agreement items, and economic development. These are detailed in the fund’s section of this document.

Destination Freeport Historic Value and Tax Increment			
Fiscal Year	TIF Cap	Mil Rate	TIF Increment
FY 2010	\$ 11,415,100	\$ 12.75	\$ 145,543
FY 2011	\$ 11,415,100	\$ 15.15	\$ 172,939
FY 2012	\$ 17,000,000	\$ 15.20	\$ 258,400
FY 2013	\$ 17,000,000	\$ 15.45	\$ 262,650
FY 2014	\$ 17,000,000	\$ 15.85	\$ 269,450
FY 2015	\$ 17,000,000	\$ 15.80	\$ 268,600
FY 2016	\$ 18,332,146	\$ 16.80	\$ 307,980
FY 2017	\$ 19,460,346	\$ 15.80	\$ 307,473
FY 2018	\$ 20,000,000	\$ 14.95	\$ 299,000
FY 2019	\$ 20,000,000	\$ 15.05	\$ 301,000
FY 2020	\$ 20,000,000	\$ 14.30	\$ 286,000
FY 2021 Projected	\$ 20,000,000	\$ 14.86	\$ 297,274

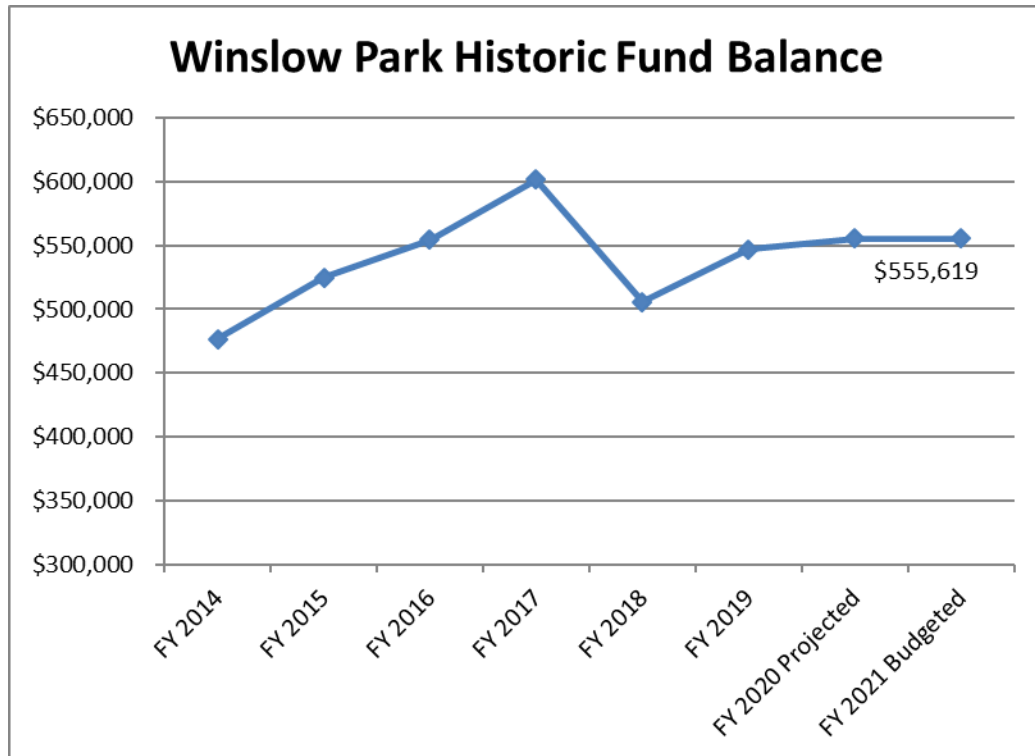
NON-EMERGENCY TRANSPORT FUND

The Non-Emergency Transport fund is the Town's only enterprise fund; the program has been in operation for over twelve years. The firefighter/paramedics are scheduled to perform non-emergency ambulance runs to the local hospitals for patients who are unable to transport themselves to appointments and procedures. The fund lost equity; however, during FY 2016. The Town was hit with the unexpected closure of the local hospital where the majority of these runs came from and as staff projected the fund took a major hit. The anticipated June 30th, 2020 fund equity is approximately \$(196,000); however, staff has made operating adjustments to help offset this impact and keep it from increasing. The NET fund's historic net position is shown below.



WINSLOW PARK FUND

The Winslow Park was donated by Adelaide Winslow Harb in 1953; one of the stipulations of the donation was that the revenue generated by the park's rental fees stay in a separate fund for accounting purposes. The Winslow Park generates approximately \$280,000 in revenue from park rentals, concessions, and other revenues. The fund maintains a healthy fund balance between \$450,000 and \$600,000 depending upon the required capital projects. The Winslow Park five-year fund balance trend is shown in the adjoining chart. The Park staff's goals and objectives for FY 2021 are included in that fund's section of this document.



SUMMARY OF THE FY 2021 BUDGET

The FY 2021 budget was difficult to prepare, as the State's budget and pass-through revenues are declining while costs of doing business increase annually. As the budget stands as proposed, the tax is likely to remain flat on the municipal side. The total budget as proposed by the County, RSU, Transit and Town combined is three-point five four percent up from last year and the projected tax increase for all four entities is three-point eight seven percent, or fifty-six cents per \$1,000 of value.

Town of Freeport Budget Recap FY 2020 vs FY 2021								
Taxing Body	Budget Amount				Tax Amount			
	FY 2020	FY 2021	\$ Increase	% Increase	FY 2020	FY 2021	\$ Increase	% Increase
Cumberland County	\$ 1,192,404	\$ 1,243,618	\$ 51,214	4.12%	\$ 1,192,404	\$ 1,243,618	\$ 51,214	4.30%
Regional School Unit #5	\$ 18,818,939	\$ 19,676,615	\$ 857,676	4.36%	\$ 18,818,939	\$ 19,676,615	\$ 857,676	4.56%
Transit	\$ -	\$ 77,934	\$ 77,934	n/a	\$ -	\$ 77,934	\$ 77,934	n/a
Town of Freeport	\$ 10,410,637	\$ 10,501,381	\$ 90,744	0.86%	\$ 5,314,137	\$ 5,307,981	\$ (6,156)	-0.12%
Total Increase			\$ 1,077,568	3.54%	Total Increase			\$ 980,668 3.87%

While the upcoming year's budget is the subject of discussion, it is important to estimate where each budgeted fund will end up on June 30th, 2020. Certainly, these figures are subject to change based upon the next two and-a-half months, but the funds' projections are below.

The FY 2021 budget includes projections from the fiscal year ending June 30th, 2020. These projections are as follows:

FY 2020 Fund Balance Projections Funds Subject to Appropriation						
	6/30/2019	Projected		6/30/2020	\$ Increase/	% Increase/
	Fund Balance	Revenues	Expenditures	Fund Balance	(Decrease)	(Decrease)
General Fund-Budgetary Basis	7,124,467	11,410,570	11,096,346	7,438,691	\$ 314,224	4.41%
Destination Freeport TIF Fund	389,528	286,000	259,000	416,528	\$ 27,000	6.93%
NET Fund	-180,812	220,000	235,517	-196,329	\$ (15,517)	8.58%
Winslow Park Fund	547,047	281,150	272,578	555,619	\$ 8,572	1.57%

It is notable that the general fund's fund balance is projected to increase by \$314,224 during FY 2020. This is a preliminary estimate, and staff has taken a very conservative approach to department expenditures along with some unanticipated revenues. If departments under-spend their budgets (which they are directed to each year), the fund will show a surplus. Per Town policy, any fund balance above the one and-one-half minimum plus five percent allowed amount is either transferred to reserves if balances warrant funding, or can be used to offset taxes or conduct other projects as designated by the Town Council. Staff will report to the Town Council each year on the status of the general fund's fund balance after the financial statements are completed. During FY 2019, all excess fund balance was transferred to reserves to stabilize the accounts. The next five years of proposed capital budgets have been reviewed and constructed to minimize substantial impact to the reserves as several of the Town's reserves contain lower balances than the benchmarks of the sum of the five-year plan or twenty percent of the 20-year capital improvement plan. Staff will continue to fund the reserves in order to achieve the proper levels if possible this year and will report back to the Council on this effort after the financial statements are completed.

The Destination Freeport TIF fund will receive approximately \$286,000 in increment during FY 2020, and the proposed budget for the fund is \$259,000. It is expected that the fund balance in the Destination Freeport

TIF will increase by that difference of approximately \$27,000 during FY 2020, and the capital program includes \$270,000 in capital improvements in the subsequent year.

The Non-emergency transport fund is projected to lose \$15,517 in net assets during FY 2020, and staff is watching the fund closely. Staff will be working with the department and watching the fund into FY 2021 and beyond for any changes that would cause the fund's net assets to deteriorate further and if necessary, report back to the Council on this.

The Winslow Park fund's fund balance is projected to increase \$8,572 during FY 2020, and while the Park's budget is balanced for FY 2021, it is likely that the operations will realize an increase in fund balance now that many of the Park's capital projects are complete. This fund has historically generated surpluses each year, but during the past couple of years the Winslow Park Commission has conducted large-scale erosion control and other renovation projects in order to keep the Park beautiful to residents and visitors alike.

We are pleased to begin the official budget process and encourage any Council questions or comments. We look forward to answering them and conducting an efficient and transparent budget process.

PUBLIC SESSIONS

Each year, department heads assemble in the Town Council chambers to conduct an informal “Q&A” session with any public member who wishes to attend. This is a nice opportunity for residents or business-owners to gain information on the budget in a “low-pressure” setting.

May 13th from 7:30-8:30 AM: public Q&A with department heads in the Council chambers

May 13th from 5:00-6:00 PM: public Q&A with department heads in the Council chambers

For FY 2021, management is deliberating the use of technology to hold these sessions in order to maintain proper social distancing in light of COVID-19 restrictions placed by the Governor of the State of Maine.



To: Peter Joseph, Town Manager
From: Jessica Maloy, Finance Director
Re: Update on the Town's FY 2021 Budget After Adoption
Date: June 16, 2020

As you know, the Council made several changes to the budget after adoption; I would like to summarize these as follows:

List of Changes to the FY 2021 Operating Budget			
Item	Reserve	Net Change	Reason
Employee Travel	xxxx-3302	\$ (4,800)	Adj. due to limited travel with COVID-19 Restrictions
Cable Wages	0609-1200	\$ (10,000)	Adj. for PT Wage usage in Cable Dept.
July 4th Funding	0601-8204	\$ (2,000)	Removal of funding for July 4th due to COVID-19
Traffic & Parking	0612-3400	\$ (600)	Removal of recording of minutes for Traffic & Parking
Street Lights	0206-6208	\$ (2,000)	Reduction in Street Light Expenditures
		<u>\$ (19,400)</u>	Net Budget Impact

The approximate tax rate impact of the total budget is approximately an additional \$69 to the owner of the average \$300,000 home in Freeport.

	FY20	Projected FY21	\$ Increase	% Increase
Cumberland County	0.67	0.69	0.03	4.21%
Regional School Unit #5	10.50	10.67	0.17	1.59%
Transit	-	0.04	0.04	na
Town of Freeport	3.14	3.13	(0.00)	-0.11%

Total Tax	14.30	14.53	0.23	1.64%
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The final impacts of all three budgets (Town, County, and RSU #5) are as follows:

Town of Freeport Budget Recap FY 2020 vs FY 2021									
Taxing Body	Budget Amount				Tax Amount				
	FY 2020	FY 2021	\$ Increase	% Increase	FY 2020	FY 2021	\$ Increase	% Increase	
Cumberland County	\$ 1,192,404	\$ 1,243,618	\$ 51,214	4.30%	\$ 1,192,404	\$ 1,243,618	\$ 51,214	4.30%	
Regional School Unit #5	\$ 18,818,939	\$ 19,125,015	\$ 306,076	1.63%	\$ 18,818,939	\$ 19,125,015	\$ 306,076	1.63%	
Transit	\$ -	\$ 77,934	\$ 77,934	na	\$ -	\$ 77,934	\$ 77,934	n/a	
Town of Freeport	\$ 10,410,637	\$ 10,501,381	\$ 90,744	0.87%	\$ 5,314,137	\$ 5,307,981	\$ (6,156)	-0.12%	
	Total Increase		\$ 525,968	1.73%	Total Increase		\$ 429,068	1.69%	

Town Council Goals and Their Impact on the Budgeting Process

Each December after the November election, the new Town Council sets annual goals. The Town Council periodically reviews these goals to ensure that they are achieved throughout the year. It is notable that while the goals cover a calendar year as that is consistent with the elections of new councilors; the financial items almost always correspond with the upcoming fiscal year. For example, the financial references in the 2020 goals below refer to the FY 2021 budget process. The Council's Calendar Year 2020 annual goals are listed below:

1. The Council will pursue solutions related to the reduction of carbon emissions relative to historic levels and reduction of waste while considering the costs of such solutions for the Town of Freeport.
 - Update: The Town Council is serious about conserving energy and reducing carbon emissions. Municipal buildings have been evaluated for simple energy conservation measures such as shutting equipment and appliances off when not in use and reduced nighttime lighting. The Town has replaced old fluorescent lighting with LED alternatives at all municipal buildings and completed the final phase of the remaining landfill closure project. The Town Council has an Energy Conservation and Renewable Resources Reserve Fund where each year 50% of any rebates received for installing energy savings or renewable resource devices will be directed as well as 50% of saving resulting from energy conservation and the use of renewable resources. These funds will be used for further energy conservation efforts and/or to expand the use of renewable resources.
2. The Council will explore infrastructure and policy opportunities that will promote active lifestyles for Freeport's residents and visitors.
 - Update: This item does not have a specific budget component, but the Town Council continues to work very hard to advance active living opportunities in Freeport. The Town has identified and installed bike racks throughout the downtown; installed pedestrian crosswalk signs, and increased the shoulder width on South Freeport Road to aid in the opportunity for bike traffic. The Town coordinated with the RSU5 School to extend the crosswalk from the high school down Snow Road to existing sidewalks on Justin's Way in order to provide a safe route for our youth as well as bike traffic. They continue to look at additional safe routes to the schools and are considering pursuing the designation of being a bike/walk friendly community. In FY21, the Town Council will begin creating a bike/ped trail connecting from Cousin's River Bridge to the YMCA; with potential future expansion into downtown.
3. The Council will explore and undertake two initiatives to facilitate aging in place.
 - Update: This item does not have a specific budget component, but the Town Council continues to work very hard with the residents of Freeport to discuss the concerns and accessibility across all demographics. Council is also pursuing the ability to be listed as an AARP community and has held public hearings to discuss the process.

4. The Council will coordinate with Freeport Economic Development Corporation (FEDC), other committees, and other local partners to identify and undertake efforts to encourage the continued vitality of the downtown district.
 - Update: Upon the loss of a tenant at the old library building (Bartol) on Main Street, the Town Council has begun the public process to fill the vacancy. They have held public hearings to allow the public, as well as various non-profits, an opportunity to express what they would like to see in the building, or what they could do with it. While we are still in the early stages of this particular process, between the loss of rental revenue from the Bartol Building and the increased vacancies occurring throughout Main Street, Town Council is looking to coordinate with other local stakeholders in ensuring the vitality of Freeport's downtown district. Most recently, Council has appropriated \$50,000 in the FY 2021 CIP where monies will be used to directly impact the vitalization and sustainability of the downtown. This appropriation is intended to bring in consultants to work with staff and brainstorm a vitalization plan for our downtown district.
5. All committees, commissions and boards will have a Councilor visitation during the year.
 - Update: This item does not have a specific budget component, but the Town Council continues to work very hard with the residents that volunteer their time on a committee, commission or board for the Town of Freeport and want them to know that their work is important to Council. Every Council meeting there is time allocated for an information exchange between Councilors to update the council as a whole on the efforts and discussions occurring at the committee level.

Town Financial Policies and How They Impact the Budget Process

The Town of Freeport is fortunate enough to have a very progressive and proactive set of policies; these have kept the Town in a strong financial position with a stable tax rate during tough economic times.

The Town maintains policies on fund balance, investments, reserves, tax rate stabilization, and tax-increment financing districts (TIFs); these are summarized below and the full policies are listed in Appendix A. In addition, the Town's Charter addresses many financial items, such as the balanced budget. In section 6.03, the Town Charter states that "the total of proposed expenditures shall not exceed the total of the estimated income".

Fund Balance Policy Summary: The Town's Fund Balance Policy was originally passed in 1984, and has most recently been amended in 2011 and 2012 to include the new Government Accounting Standards Board Statement Number 54 (GASB 54) definitions of fund balance and change the amount of minimum fund balance from one month to one and-a-half months of the operating budgets of the general fund, Cumberland County tax levy, and RSU #5 tax levy. The finance director is to report back on the fund balance on an annual basis after the financial statements are complete.

Investment Policy Summary: The Town's Investment Policy was first adopted in 1998 and has most recently been revised in 2012 to make changes to the qualifications to do business with the Town, percentage of fixed income and equities in the reserve funds in addition to the definition of fixed income funds versus individual investments. The policy addresses the general and other co-mingled cash funds, reserves, and trusts, and specifies reporting requirements for each. The general and other co-mingled funds are governed specifically by Maine Statutes, and equity investments are not allowed in this category. The Town employs both a trust advisor and investment advisor as required by law for investing the reserve funds. This additional safekeeping agreement is required in order to ensure that a qualified broker/dealer is conducting the transactions on behalf of the Town. The trust funds are invested in a similar manner, but include different fixed income and equities ratios. The reserves include 25 percent equities, while the trust funds are between 50 and 70 percent, depending upon their purpose.

Tax Rate Stabilization Fund: The Town adopted a tax rate stabilization fund in order to ensure a stable tax rate even during times of economic downturn in 1998, and it was most recently updated in 2011 to tighten the language allowing for the use of the fund for conformance with GASB 54. The tax rate stabilization fund is \$1 million, and up to 50 percent of it may only be used when the sum of the general fund, County, and RSU #5 budgets are requiring a five percent (or higher) budget increase, or a five percent increase is predicted in the Town's property tax mill rate.

Reserve Policy: The Town council passed a Reserve Account Policy in 1996, and it is revised from time-to-time to add a reserve fund. The reserves are listed specifically, and their funding sources are emergency rescue revenue in excess of the amount required to be used to offset operating fund costs, cable television franchise fees in excess of the budgeted annual transfer to offset the operating budget, parking fees, excess fund balance from the general fund, sale of

equipment, lease proceeds, balances left in capital accounts, unanticipated revenues, amounts established in the annual operating budget, and interest earned by the investment account.

Tax Increment Financing (TIF) District Policy: The Town implemented its first Tax Increment Financing District Policy in 1998, and its most recent revision was in 2010. The TIF policy guides how a district is identified, the maximum number of years a TIF can extend is identified as 30 years with 20 years of bonds allowed in association with the TIF, no personal property can be included in the TIF, and other qualifications for creating such a district. In the State of Maine, one of the largest tools municipalities have to attract businesses is the credit enhancement agreement (CEA). The CEA is normally an addendum to a TIF document that allows a developer to be reimbursed for a portion of public infrastructure via a property tax rebate. In most circumstances, the developer completes a project that would otherwise not have been possible and proves associated eligible expenses to the Town. The Town collects the property tax increment (above the original assessed value of the parcels in the district) and remits a portion of this to the developer until he is reimbursed for an agreed-upon amount of his infrastructure costs.

Freeport strives to be a business-friendly community by maintaining a detailed and well-documented TIF policy that developers are able to understand and readily follow. During 2010 and 2011, the Town undertook a lengthy strategic planning process regarding the use of tax increment financing districts, and produced a document that streamlines the process from the economic development office, to planning (and the planning board), the Town council, and then finally implementing new tax increment financing districts. The Town and Freeport Economic Development Corporation hired a consultant to facilitate the process, and encouraged much public participation. Since Freeport has so many small and locally-owned businesses, there was much public input.

Recap and Impact on the Budget Process: All of the above policies help to preserve Freeport's financial health by ensuring that the tax rate remains stable, there is adequate fund balance to maintain operations until the first installment is billed and received in November of each year, the reserves are funded and benchmarked, and investments are treated in a consistent way. The Town uses its policies as tools in the budgeting and annual accounting cycle. For example, each year during the budgeting process, staff reports to the council on the funding of the reserve funds. This assists the councilors in making decisions on capital improvement needs. The benchmark is 20 percent of the 20-year capital replacement schedule or the sum of the five-year plan. If the balance is within these parameters, it is considered sufficient unless there is an extraordinarily large and immediate need such as the purchase of a fire truck. In that case, staff reports the benchmarks with a disclaimer regarding that upcoming purchase. The fund balance policy contains language that the finance director will return to the council annually and give a specific report on the fund balance and upcoming cash needs so the council is prepared to make decisions on the appropriate expenditure of any fund balance above the minimum amount of one-and-one half months.

The Budget Process-the Schedule, the Funds, and How We Account for Each

Budget Process and Calendar

The Town's fiscal year begins on July 1st of each year, and the budget process begins by the Town Council setting goals during the prior December. The FY 2021 guidelines and goals as set in January 2020 related to the budget were as follows:

Budget and Taxes

1. Prioritize, evaluate and control expenditures in operating and capital budgets to mitigate the impact on the tax payers and maintain a stable tax rate, while providing the highest quality of services possible within the resources available.

This sets the tone for the Town Manager and department heads, and in the case of FY 2021, staff designed budgets based upon a directive of no major discretionary expenditure increases.

It is notable that during the FY 2021 deliberations process, the department heads continued to have goals and objectives, but many had no (or minimal) impact on the general fund or tax rate. For example, the Assessing Department is conducting a revaluation of properties. This is done in-house and paid for from a reserve account that has been accumulated for the revaluation purpose. The Planning Department is continuing to work very hard with a volunteer committee of citizens on rebuilding bog bridges at Florida Lake, a town owned open space, through a Recreational Trails Program Grant process. The General Assistance Director and Planning Director continue to work on energy conservation methods for low-income residents through the Federal Community Development Block Grant process.

The Town's budget schedule is unique in that the process is not long in duration, but there are many different ways for the public to address the Council and staff. For example, during the capital budget and planning processes there are multiple Council workshops in addition to a public hearing. The operating budget schedule is a bit different; the budget is introduced by staff, and there is a public hearing and multiple workshops, but there are also two public sessions (one in the morning and the other in the evening) during which the public can meet with any department head they wish and ask any questions regarding the budget that they may have in an informal setting. There are no television cameras as there are at Council meetings, and the intention is that the setting be more comfortable for residents. In the spirit of an "open door" policy, staff always announces at the beginning of the budget process that staff is available for individual, councilor, and public member meetings, and introduces how those meetings are made. In addition, there is always public comment at each Council meeting, occasional public questions are addressed during workshops, and the public hearing is always well-attended. It is notable that all Council meetings are televised on cable television in addition to streaming live on the internet and captured on Video-on-Demand for subsequent viewings.

FY 2021 Budget Schedule

Council Action Required

Tuesday, December 03, 2019	Council Workshop on Goal Setting	None
Tuesday, December 17, 2019	Council Adopts Annual Goals	Order Made by Council
Thursday, February 27, 2020	Manager Transmits 5-Year Capital Program to Council	None
Tuesday, March 03, 2020	Manager and Finance Director Present 5-Year Capital Program During Council Meeting	None
Tuesday, March 03, 2020	Council Sets Public Hearing for April 7	Set Public Hearing and Advertise
TBD	Joint Meeting with RSU 5, Town of Durham, Town of Pownal (Community Center)	None
Tuesday, March 17, 2020	Council Workshop on 5-Year Capital Program	None
Tuesday, April 07, 2020	Public Hearing on Capital Program	None
Thursday, April 30, 2020	Manager Transmits Operating, Capital and TIF Budget to Council	None
Tuesday, May 05, 2020	Adoption of the 5-Year Capital Program	Resolution Made by Council
Tuesday, May 05, 2020	Manager and Finance Director Present Operating, Capital and TIF Budget	None
Tuesday, May 05, 2020	Council Sets Public Hearing for June 2	Set Public Hearing and Advertise
Tuesday, May 07, 2019	Council Workshop on Operating, Capital, and TIF Budgets	None
Wednesday, May 13, 2020	7:30-8:30 AM Department Head Public Informal Q&A Session	None
Wednesday, May 13, 2020	5:00-6:00 PM Department Head Public Informal Q&A Session	None
Tuesday, May 19, 2020	Council Workshop on Operating, Capital, and TIF Budgets	None
Tuesday, June 02, 2020	Public Hearing on Operating, Capital, and TIF Budgets	None
Tuesday, June 16, 2020	Target Date for Budget Adoption-Capital, TIF, and Operating Budgets/Appropriation Made	Order Made by Council

Supplemental Appropriations

The Town Council is able to pass supplemental appropriations after the budget is passed by Town Charter Section 6.08 as follows:

Supplemental Appropriations: If during the fiscal year the manager certifies that there are available, for appropriation, revenues in excess of those estimated in the budget, the council by ordinance shall make supplemental appropriations to either reduce the tax commitment, if the tax commitment has not already been made, increase the town's fund balance, or provide for an expenditure for the year up to the amount of such excess. In the instance of a supplemental appropriation for an expenditure, a two-thirds vote of the council shall be required.

Staff does not expect the Town Council to make any supplemental appropriations during the FY 2021 budgeting process. However, from time-to-time staff does present supplemental appropriations when these come from reserve or capital projects funds. An example of this is when the Town receives a grant, and must approve a match. Staff does not budget these items as in the case the grant is not approved the match should not be expended.

Description of the Town's Funds and Basis of Budgeting

The five funds for which the Council passes a budget are the general, Destination Freeport TIF, Winslow Park, Non-emergency Transport, and capital projects funds. The Town's budgeting method is consistent with the modified accrual basis of accounting. The Town budgets its revenue when it is measurable and available, and expenditures during the period when the liability is incurred, as it would be under accrual-basis accounting. However, the Town does not budget for depreciation expense except in the Non-emergency Transport enterprise fund. Debt service and certain compensated absences are budgeted only when the payments will actually be made.

General Fund: The general fund serves as the Town's operating fund; it is used to account for all activities that are not required to be accounted for in a separate fund.

Destination Freeport Tax Increment Financing (TIF) Fund: The Destination TIF Fund was created in 1999 to improve the infrastructure in the downtown area. The increase in value above the assessor's valuation at the time the TIF was granted by the State Department of Economic and Community Development (DECD) generates "property tax increment". This increment is placed in a special revenue fund, and used according to the TIF plan as approved by the DECD. This includes infrastructure improvements, economic development, and a \$20,000 annual payment to the development of the Nordica Theatre for a ten-year period, expiring in FY2022.

Winslow Park Fund: In 1953, the Town resident Adelaide Winslow Harb gifted the Winslow Park land, cottage, and farmhouse for the purpose of creating a public park. Winslow Park's Harb Cottage is a very popular summer rental property as it is right on the ocean and surrounded by beautiful grounds. The rental income and associated expenses are accounted for in a special revenue fund.

Non-Emergency Transport Fund: The Town maintains a non-emergency transport program; citizens are able to call the Town's fire department and make an appointment for transport to non-emergency hospital appointments. In most cases, their insurance pays for the service. These payments and related expenses are accounted for in the NET fund. This program is accounted for in an enterprise fund, which means that the fund is accounted for on a full-accrual basis. The depreciation expense and accumulated depreciation are accounted for on the fund level, as would be debt (if applicable) and other accruals and deferrals. While the Town budgets the depreciation expense, the balance sheet items such as accumulated depreciation are shown on the balance sheet and not subject to the appropriation process.

Capital Fund: The Town Council adopts a five-year capital plan each year, and passes the first year of this plan as its capital budget. The capital budget cycle is a calendar year, as opposed to all other funds, which are budgeted on a fiscal year from July 1-June 30 of each year. The capital fund accounts are all segregated by project and department, as passed by the Town council. The balances do not lapse into an "unassigned" type of fund balance, but rather remain on the books for three years or until the project is completed. (Town Charter Section 6.09)

While the five funds described above are subject to appropriation by the Town Council, the Town has funds that are not budgeted, but subject to policy or outside trust arrangements. These are as follows:

RSU #5 Assessments: This is the pass-through property tax that is levied by the Regional School Unit and required to be billed by the Town. This fund is not budgeted as all other funds because it is simply a pass-through tax levy.

Reserve Funds: The reserve funds are not budgeted because they are solely for use on capital projects and these are approved during the capital budgeting process or throughout the year by council.

Grant Funds: These are not a part of the budgeting process, as they are approved individually when the grant is received by the council.

TIF Funds (Other than the Destination Freeport TIF): Tax Increment Financing District Funds are appropriated separately by a credit enhancement agreement by the council when the TIF is established (or amended if applicable), or when the Town uses TIF funds for capital projects, the Council approves these as part of the capital budget.

Lease Funds: These funds are not budgeted because the council approves the leases when they are negotiated and approves any transfers from these funds during the budget process.

Trust Funds: The Town has several trust funds, and all are governed by trust agreements. The council does not budget these funds because staff must follow the trust agreements regarding income and allowed expenses.

Town of Freeport Funds and Basis of Accounting				
Fund	Fund Category	Fund Type	Budgeted	Basis of Accounting
General Fund	Governmental	General	Yes	Modified Accrual
Winslow Park Fund	Governmental	Special Revenue	Yes	Modified Accrual
Non-Emergency Transport Fund	Proprietary	Enterprise	Yes	Full Accrual
Capital Projects Fund	Governmental	Capital Projects	Yes	Modified Accrual
RSU #5 Assessments Fund	Governmental	Special Revenue	No	Modified Accrual
Reserves Fund	Governmental	Special Revenue	No	Modified Accrual
Grants Fund	Governmental	Special Revenue	No	Modified Accrual
TIF Funds	Governmental	Special Revenue	Destination Freeport Only	Modified Accrual
Lease Fund	Governmental	Special Revenue	No	Modified Accrual
Trust Funds	Governmental	Permanent	No	Modified Accrual

In addition to a description of the funds, it is important to see the relationship between funds and their fund balances. An unaudited fund balance projection is listed on the next page for all funds subject to appropriation.

Town of Freeport All Funds Subject to Appropriation Projected Fund Balance						
	General Fund	Winslow Park	Destination TIF Fund	NET Fund	Capital Projects Fund	Total All Funds Subject to Appropriation
06/30/2020 Unaudited Fund Balance	7,438,692	555,619	416,528	(196,329)	3,735,144	11,949,654
Revenues						
Taxes	27,565,848		286,000			27,851,848
Licenses, Permits, and Fees	299,100					299,100
Intergovernmental	1,652,400					1,652,400
Charges for Service	174,300	322,660		229,521		726,481
Fees and Fines	34,800					34,800
Unclassified	221,500				-	221,500
Investment Earnings	45,000					45,000
Total Revenues	29,992,948	322,660	286,000	229,521	-	30,831,129
Expenditures						
General Government	1,896,856					1,896,856
Public Safety	3,067,835			229,521		3,297,356
Public Works	2,337,105					2,337,105
Community Services	843,170	322,660				1,165,830
Education	19,125,015					19,125,015
Insurance and Fringe Benefits	1,935,300					1,935,300
Unclassified	1,644,302		255,000			1,899,302
Capital Outlay	-				2,373,900	2,373,900
Debt Service	98,365					98,365
Total Expenditures	30,947,948	322,660	255,000	229,521	2,373,900	34,129,029
Other Financing Sources/(Uses)	955,000			-	2,373,900	3,328,900
Change in Fund Balance	-	-	31,000	-	-	31,000
06/30/2021 Projected Ending Fund Balance	7,438,692	555,619	447,528	(196,329)	3,735,144	11,980,654

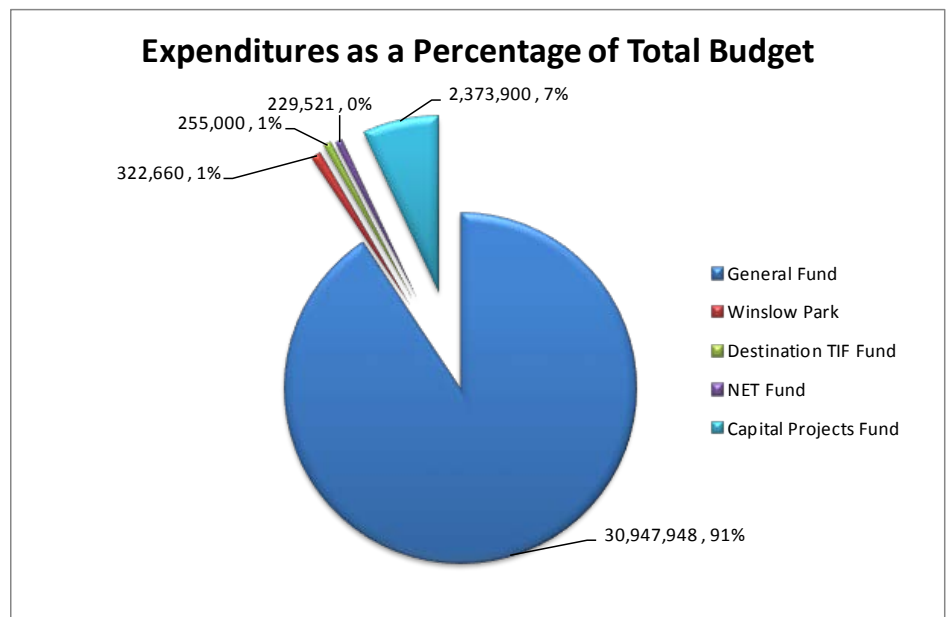
It is notable that the Destination Freeport TIF's fund balance will likely change by approximately \$31,000 or approximately 7 percent during FY 2021. The Destination Freeport TIF fund is allowed to be used both for economic development and infrastructure in the downtown TIF district. Each year, the capital budget for the TIF fluctuates, and the FY 2021 plan is almost \$4,000 less than the FY 2020 plan. This will still allow the Town to rebuild some sidewalks and roads within the downtown district.

While all funds' detailed revenue and expenditures and historic and budgeted fund balances are shown in each fund section, the total of all appropriated funds is listed here to show an overview of the size of the Town's budgets in addition to the changes in fund balance. During certain years there are large changes in the end-of-year fund balance. This is mainly due to large capital programs. The Town does not ever intend to hold funds in the capital fund at the end of the project (in most cases), as the funds are held in reserves and only transferred into the capital fund as they are appropriated by the Town Council. While the table below shows the overall fund

balance fluctuations and gives a good sense of the size of the budget as a whole, the funds themselves will be a better indicator of the fluctuation in fund balances due to the capital fund's effect on the schedule. The general fund is the Town's largest fund, and it listed here individually; the table below that shows the entire amount appropriated by the Town Council by fund for FY 2021.

Town of Freeport										
Summary of Revenues and Expenditures-General Fund										
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Increase (Decrease)	% Change		
Beginning Fund Balance	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,438,692				
Revenues										
Taxes	\$ 25,086,213	\$ 25,182,497	\$ 26,189,030	\$ 26,965,361	\$ 27,255,450	\$ 27,565,848	\$ 310,398	1.14%		
Licenses, Permits, and Fees	\$ 320,646	\$ 299,608	\$ 347,946	\$ 363,051	\$ 300,883	\$ 299,100	\$ (1,783)	-0.59%		
Intergovernmental	\$ 1,395,444	\$ 1,473,756	\$ 1,526,921	\$ 1,968,804	\$ 1,716,209	\$ 1,652,400	\$ (63,809)	-3.72%		
Charges for Service	\$ 233,993	\$ 238,123	\$ 277,533	\$ 261,397	\$ 296,000	\$ 174,300	\$ (121,700)	-41.11%		
Fees and Fines	\$ 103,457	\$ 71,871	\$ 56,774	\$ 61,264	\$ 45,684	\$ 34,800	\$ (10,884)	-23.82%		
Unclassified	\$ 133,011	\$ 161,407	\$ 46,756	\$ 67,918	\$ 105,283	\$ 221,500	\$ 116,217	110.39%		
Investment Earnings	\$ 24,700	\$ 45,727	\$ 143,750	\$ 232,507	\$ 140,000	\$ 45,000	\$ (95,000)	-67.86%		
Total Revenues	\$ 27,297,464	\$ 27,472,989	\$ 28,588,710	\$ 29,920,302	\$ 29,859,509	\$ 29,992,948	\$ 133,439	0.45%		
Expenditures										
General Government	\$ 1,505,434	\$ 1,583,767	\$ 1,644,785	\$ 1,720,438	\$ 1,784,335	\$ 1,896,856	\$ 112,521	6.31%		
Public Safety	\$ 2,368,731	\$ 2,673,076	\$ 2,763,843	\$ 2,802,624	\$ 2,915,806	\$ 3,067,835	\$ 152,029	5.21%		
Public Works	\$ 2,023,399	\$ 2,167,842	\$ 2,244,017	\$ 2,258,013	\$ 2,236,851	\$ 2,337,105	\$ 100,254	4.48%		
Community Services	\$ 763,311	\$ 742,466	\$ 795,775	\$ 779,422	\$ 772,469	\$ 843,170	\$ 70,701	9.15%		
Education	\$ 16,548,807	\$ 16,610,407	\$ 17,355,332	\$ 18,133,850	\$ 18,818,939	\$ 19,125,015	\$ 306,076	1.63%		
Insurance and Fringe Benefits	\$ 1,552,037	\$ 1,615,177	\$ 1,681,263	\$ 1,711,716	\$ 1,835,846	\$ 1,935,300	\$ 99,454	5.42%		
Unclassified	\$ 1,190,366	\$ 1,202,985	\$ 1,637,668	\$ 1,357,150	\$ 1,444,115	\$ 1,644,302	\$ 200,187	13.86%		
Debt Service	\$ 179,657	\$ 171,443	\$ 146,730	\$ 141,827	\$ 106,923	\$ 98,365	\$ (8,558)	-8.00%		
Total Expenditures	\$ 26,131,742	\$ 26,767,163	\$ 28,269,413	\$ 28,905,040	\$ 29,915,284	\$ 30,947,948	\$ 1,032,664	3.45%		
Other Financing Sources/(Uses)	\$ (93,430)	\$ (696,029)	\$ (511,500)	\$ (79,460)	\$ 370,000	\$ 955,000	\$ 585,000	158.11%		
Change in Fund Balance	\$ 1,072,292	\$ 9,797	\$ (192,203)	\$ 935,802	\$ 314,225	\$ -	\$ 314,225	100.00%		
Ending Fund Balance	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,438,692	\$ 7,438,692	\$ -	0.00%		

It is notable that the expenditures in the general fund include the \$19.1 million payment to RSU #5. These payments are shown in the general fund.

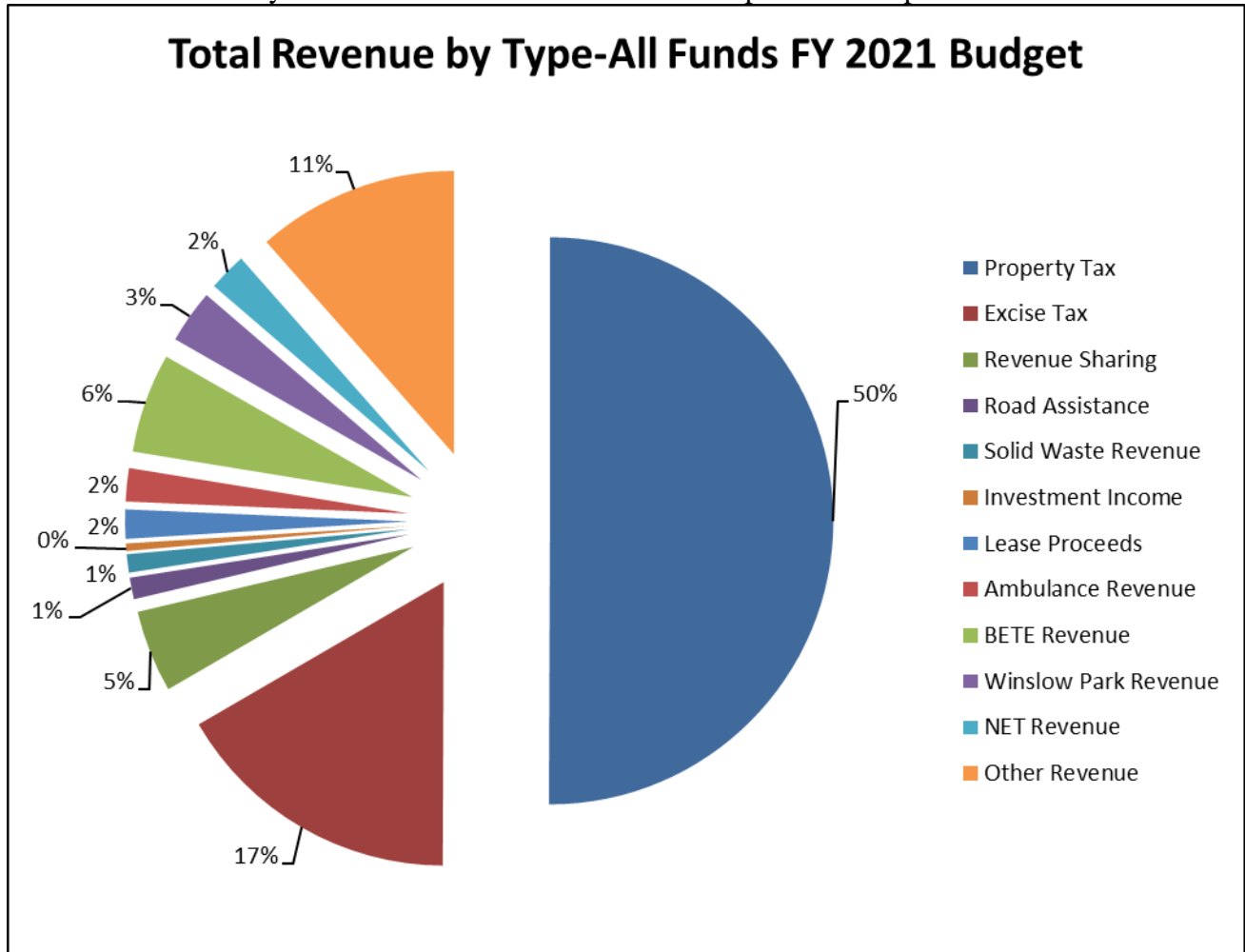


Total All Funds Historic and Budgeted Fund Balances

	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Projected	FY 2021 Budgeted
Beginning Balance	\$ 8,825,588	\$ 9,470,193	\$ 10,487,291	\$ 10,439,586	\$ 11,508,159	\$ 10,828,971	\$ 11,615,374	\$ 11,949,654
Revenue-General Fund	\$ 23,763,637	\$ 24,777,958	\$ 27,297,464	\$ 27,472,989	\$ 28,588,710	\$ 29,920,302	\$ 29,859,509	\$ 29,992,948
Revenue-Capital Fund	\$ 114,766	\$ 1,620	\$ 530,292	\$ 59,466	\$ 190,322	\$ 228,482	\$ -	\$ -
Revenue-Winslow Park Fund	\$ 284,006	\$ 279,828	\$ 284,861	\$ 298,386	\$ 290,936	\$ 324,693	\$ 281,150	\$ 322,660
Revenue-TIF Fund	\$ 269,450	\$ 268,600	\$ 307,980	\$ 307,473	\$ 299,000	\$ 301,000	\$ 286,000	\$ 286,000
Revenue-NET Fund	\$ 571,385	\$ 631,822	\$ 256,294	\$ 281,808	\$ 207,843	\$ 278,108	\$ 220,000	\$ 229,521
Expenditures-General Fund	\$ 23,794,148	\$ 24,487,296	\$ 26,131,742	\$ 26,767,163	\$ 28,269,413	\$ 28,905,040	\$ 29,915,284	\$ 30,947,948
Expenditures-Capital Fund	\$ 976,839	\$ 1,426,917	\$ 2,745,956	\$ 907,179	\$ 1,772,437	\$ 1,455,369	\$ 967,725	\$ 2,373,900
Expenditures-Winslow Park Fund	\$ 224,526	\$ 231,561	\$ 255,320	\$ 251,102	\$ 386,793	\$ 283,640	\$ 272,578	\$ 322,660
Expenditures-TIF Fund	\$ 323,637	\$ 183,098	\$ 184,117	\$ 133,808	\$ 421,215	\$ 288,991	\$ 259,000	\$ 255,000
Expenses-NET Fund	\$ 558,903	\$ 657,358	\$ 666,633	\$ 250,868	\$ 219,675	\$ 221,407	\$ 235,517	\$ 229,521
Other Sources/(Uses)	\$ 1,519,414	\$ 2,043,500	\$ 1,259,172	\$ 958,571	\$ 813,534	\$ 888,265	\$ 1,337,725	\$ 3,328,900
Ending Balance	\$ 9,470,193	\$ 10,487,291	\$ 10,439,586	\$ 11,508,159	\$ 10,828,971	\$ 11,615,374	\$ 11,949,654	\$ 11,980,654
Change in Fund Balance	\$ 644,605	\$ 1,017,098	\$ (47,705)	\$ 1,068,573	\$ (679,188)	\$ 786,403	\$ 334,280	\$ 31,000

Town Revenues-Sources and Historic Data

The Town of Freeport has numerous general fund sources of revenue; 11 of the major sources are listed below with ten years of historic information wherever possible and practical.

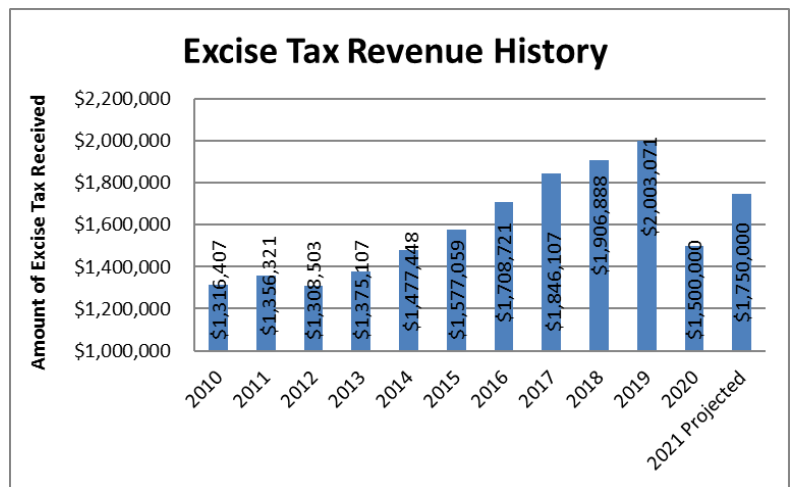


PROPERTY TAXES Maine State Statute Title 36 allows municipalities to levy property taxes on real and personal property each year as it is assessed on April 1st. Historically, approximately 50 percent of the Town's general fund budget is funded by property taxes. These are taxes levied on businesses and residents of the Town that pay for essential programs and services for the Town, Cumberland County, Transit, and Regional School Unit #5. The Town Council has control over the Town's general fund tax levy, but the County, Transit, and RSU taxes are sent to the Town tax assessor and he must levy

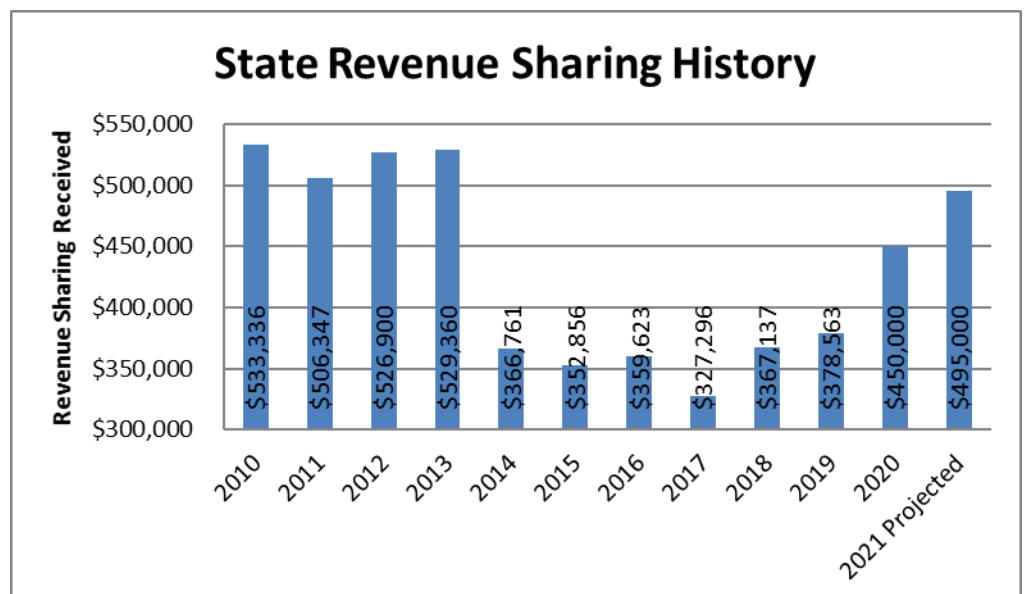


those exact amounts. The Town's general fund levy is approximately 22 percent of the total tax levy. The Town's proposed FY 2021 property tax levy is approximately \$3.13 per \$1,000 of assessed value. The last ten years of property tax levies is shown above by Town, School, Transit and County.

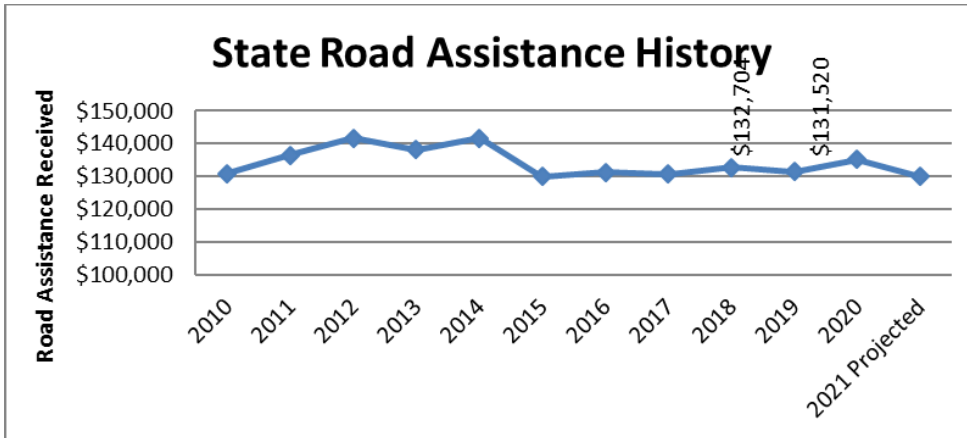
MOTOR VEHICLE EXCISE TAX Maine State Statute Title 36 Chapter 111 allows municipalities to levy and collect motor vehicle excise tax each year from residents of the Town who operate a motor vehicle on a public way. The excise tax is based upon the original manufacturer's suggested retail price of the vehicle and depreciates for a six-year period. Excise tax stays with the Town and is used for road maintenance and paving. The last ten years of vehicle excise tax is shown to the right. The FY 2021 estimate is \$1.75 million.



STATE REVENUE SHARING Maine State Statute Title 30-A Chapter 223 defines the State Revenue Sharing. The State collects all sales and income taxes in the State of Maine, and the intent of the revenue sharing was to remit 5% of these funds back to the Towns based upon their population and valuation in order to offset the property tax levy. However, during tough economic times, the Maine State Legislature removes funds from the municipal revenue sharing fund in order to assist with State budget-balancing. In addition, there are two types of revenue sharing; in 2009, the Legislature revised the Statute to more clearly define which revenue sharing was to be remitted to all towns, and which was to be remitted to only those towns with a “disproportionate tax burdens” or higher-than-average mil rates. The goal is to remit 80% of all revenue sharing collected to all municipalities, and 20% remitted to these “disproportionate tax burden” towns, as they are almost always service-center communities. Revenue sharing fluctuates greatly due to this in addition to the natural fluctuation relating to sales and income tax collected. The last ten years of revenue sharing collected from the State of Maine are listed above. The reader can see that there have been many historic legislative reductions in revenue sharing.



STATE ROAD ASSISTANCE Maine State Statute Title 23 Chapter 19 Subchapter 6 defines



State road assistance to municipalities, and this is based upon the number of lane miles of State roads maintained by each Town. Local Road Assistance Program (LRAP) funds are distributed quarterly. Funds are distributed based upon the type of road (rural, urban, and major vs minor collectors) in addition to a specified amount for winter

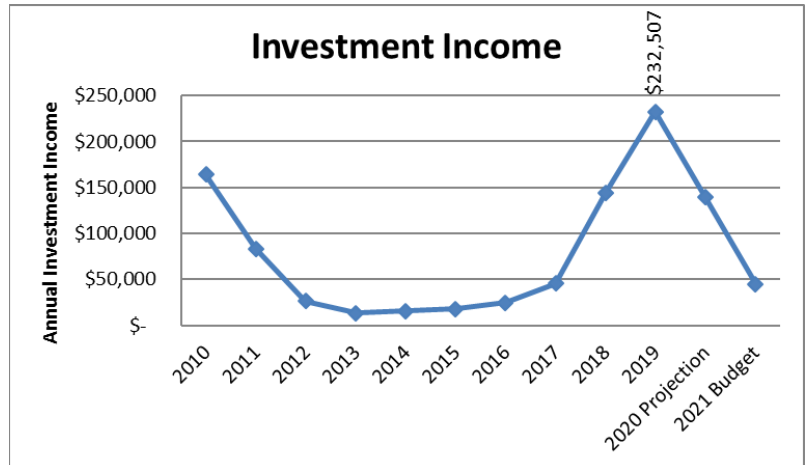
and summer maintenance. Each year, the LRAP fund must be nine percent of the total State Highway Fund allocation to the Department of Transportation. As these funds fluctuate, the State Commissioner of Transportation must adjust the amount of reimbursement to meet the size of the fund. The Town's annual receipts are approximately \$130,000, and these funds are required to be used to maintain State roads located within the Town.

SOLID WASTE RECYCLED MATERIAL The Town operates the Transfer Station where residents can bring their trash and recyclables. To help cover some of the costs of running the facility, residents are charged fees for what they dispose of at the Transfer Station. Recycling is one-way residents can reduce costs since recycling costs less than waste disposal. The combination of the revenue from the sale of recyclables and the user fees collected resulted in the annual revenue of approximately \$135,000 for FY 2020.



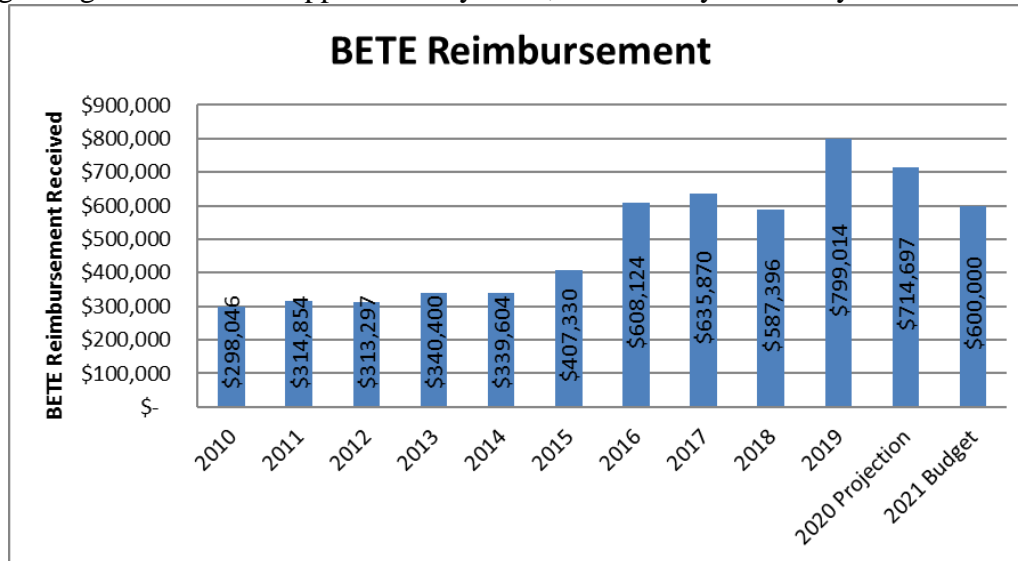
LEASE PROCEEDS Until approximately 1996, the Town's library was located next door to L.L. Bean on Main Street, when it moved to its current location on Library Drive outside of the Downtown area. Once the new library was constructed, the Town began renting out the former Bartol Library building. The most recent tenant was clothier Abercrombie and Fitch, and the annual rent was approximately \$350,000. In FY 2019 Abercrombie and Fitch decided not to renew their lease and have vacated the old Bartol building. This is a significant loss for the Town of Freeport, both for our General Fund and for our Reserves for capital projects. The future use of this building is currently going through a public process, but management is making adjustments to these appropriations accordingly as it is unlikely to obtain a tenant at the historic rate.

INVESTMENT INCOME The proceeds from the Town's bank and investment accounts other than reserves and trusts is shown in the general fund. The annual income has varied greatly from almost \$150,000 in 2010, to less than \$25,000 in 2013 due to market fluctuations, balances in the accounts, and cash-flow needs over the years. A ten-year history is shown here.



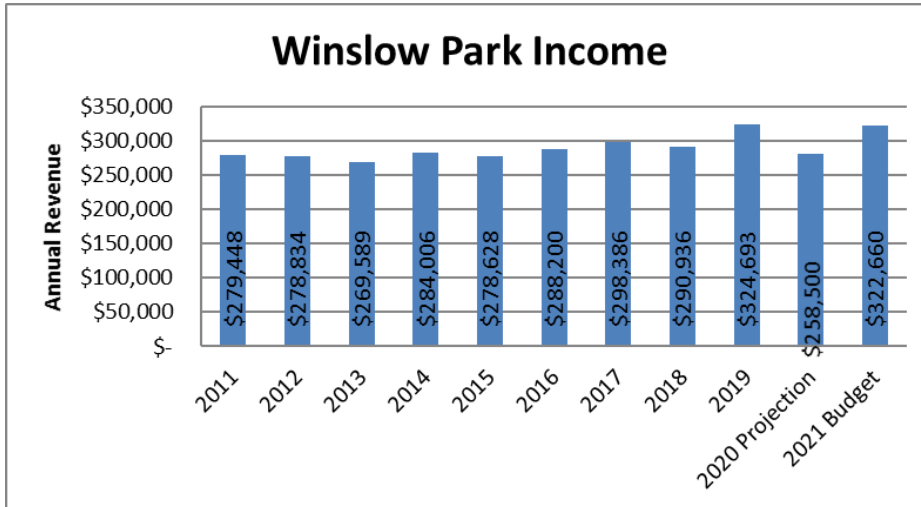
AMBULANCE REVENUE The Town collects approximately \$210,000 in emergency ambulance revenue each year. \$200,000 of this is transferred to the general fund to pay for the salaries of the rescue employees, medical supplies, and other overhead associated with operating an emergency rescue service. The remaining funds are kept in the reserve funds for rescue replacement.

BUSINESS EQUIPMENT TAX EXEMPTION REIMBURSEMENT Maine State Statute Title 36 Chapter 105 describes the Business Equipment Tax Exemption (BETE) program. This program allows businesses with qualifying equipment to apply for and receive a tax exemption for their equipment. The State recognizes that personal property tax can be significant for municipalities, as it is normally taxed at the same rate as real estate. For six years, the State is reimbursing the Towns on a sliding scale from 100 percent reimbursement in 2008 (FY 2009) to 50 percent in FY 2014 and beyond. The BETE reimbursement is very difficult to predict from one year to the next, as equipment is placed in service, old equipment is removed from service, and equipment depreciates each year in addition to the State reimbursement declining each year. The Town had been receiving approximately \$300,000 in BETE reimbursement each year with a slight uptick beginning in FY 2016 to approximately \$700,000. A ten-year history is shown here.

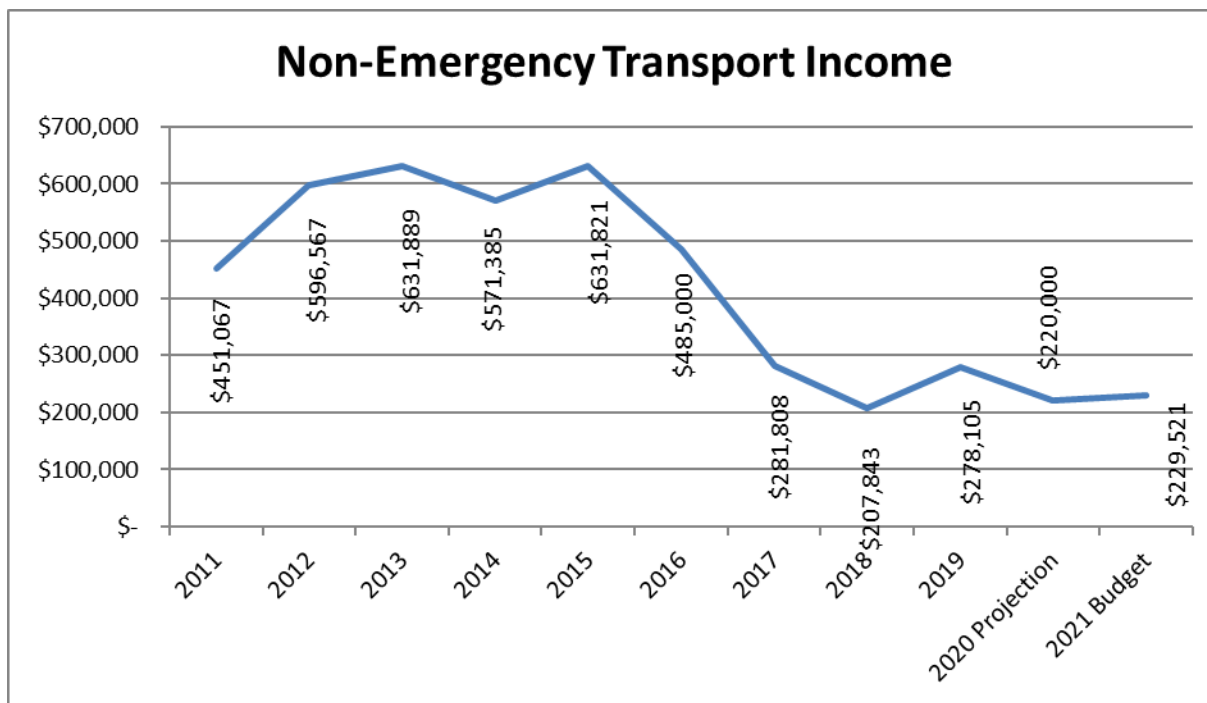


WINSLOW PARK REVENUE Each year, approximately 25,000 people visit the Winslow Park

beach, playground, and campground, which generates approximately \$300,000 in annual revenue to support operations and capital projects at the Park. This is comprised of gate fees for people visiting the beach and playground, soda and refreshment fees, and camping fees. The ten-year history of the Park's revenue is listed in the chart to the side..



NON-EMERGENCY TRANSPORT REVENUE The non-emergency transport fund is the Town's only enterprise fund. The fund was created more than twelve years ago and serves community members who may need transportation from their homes (or assisted living facility) to the hospital for medical care or non-emergency appointments. These customers call the scheduling clerk, and an ambulance transports them to-and-from their appointments. The majority of the customers have insurance or Medicare that pays for these mandatory appointments and procedures, and a small minority do not have insurance and pay for their own services. In addition, the income figures include billing services for the Cities of Biddeford, Saco, Rockland and Durham. The estimate of revenue for the billing service is approximately \$75,000 annually. The past ten years of NET revenue is listed here.





THE GENERAL FUND

Photos Courtesy Town Staff

The General Fund-The Town's Operating Fund

The Town's general fund is the largest operating fund in the budget, and accounts for most of the day-to-day expenditures that occur town-wide. The general fund is used to account for all activities that are not required to be accounted for elsewhere in separate funds. The revenue reported in the general fund is either designated by State law as required to fund a general fund activity (for example, road maintenance) or not required to be reported in another fund (for example, interest income). A summary of the general fund's budget is listed in the table below with a historic comparison below that. This is followed by a summary of the general fund's budget and forecast. The general fund departments are described in detail with performance measures and goals and objectives in the subsequent pages.

Town of Freeport										
Summary of Revenues and Expenditures-General Fund										
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Increase (Decrease)	% Change		
Beginning Fund Balance	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,438,692				
Revenues										
Taxes	\$ 25,086,213	\$ 25,182,497	\$ 26,189,030	\$ 26,965,361	\$ 27,255,450	\$ 27,565,848	\$ 310,398	1.14%		
Licenses, Permits, and Fees	\$ 320,646	\$ 299,608	\$ 347,946	\$ 363,051	\$ 300,883	\$ 299,100	\$ (1,783)	-0.59%		
Intergovernmental	\$ 1,395,444	\$ 1,473,756	\$ 1,526,921	\$ 1,968,804	\$ 1,716,209	\$ 1,652,400	\$ (63,809)	-3.72%		
Charges for Service	\$ 233,993	\$ 238,123	\$ 277,533	\$ 261,397	\$ 296,000	\$ 174,300	\$ (121,700)	-41.11%		
Fees and Fines	\$ 103,457	\$ 71,871	\$ 56,774	\$ 61,264	\$ 45,684	\$ 34,800	\$ (10,884)	-23.82%		
Unclassified	\$ 133,011	\$ 161,407	\$ 46,756	\$ 67,918	\$ 105,283	\$ 221,500	\$ 116,217	110.39%		
Investment Earnings	\$ 24,700	\$ 45,727	\$ 143,750	\$ 232,507	\$ 140,000	\$ 45,000	\$ (95,000)	-67.86%		
Total Revenues	\$ 27,297,464	\$ 27,472,989	\$ 28,588,710	\$ 29,920,302	\$ 29,859,509	\$ 29,992,948	\$ 133,439	0.45%		
Expenditures										
General Government	\$ 1,505,434	\$ 1,583,767	\$ 1,644,785	\$ 1,720,438	\$ 1,784,335	\$ 1,896,856	\$ 112,521	6.31%		
Public Safety	\$ 2,368,731	\$ 2,673,076	\$ 2,763,843	\$ 2,802,624	\$ 2,915,806	\$ 3,067,835	\$ 152,029	5.21%		
Public Works	\$ 2,023,399	\$ 2,167,842	\$ 2,244,017	\$ 2,258,013	\$ 2,236,851	\$ 2,337,105	\$ 100,254	4.48%		
Community Services	\$ 763,311	\$ 742,466	\$ 795,775	\$ 779,422	\$ 772,469	\$ 843,170	\$ 70,701	9.15%		
Education	\$ 16,548,807	\$ 16,610,407	\$ 17,355,332	\$ 18,133,850	\$ 18,818,939	\$ 19,125,015	\$ 306,076	1.63%		
Insurance and Fringe Benefits	\$ 1,552,037	\$ 1,615,177	\$ 1,681,263	\$ 1,711,716	\$ 1,835,846	\$ 1,935,300	\$ 99,454	5.42%		
Unclassified	\$ 1,190,366	\$ 1,202,985	\$ 1,637,668	\$ 1,357,150	\$ 1,444,115	\$ 1,644,302	\$ 200,187	13.86%		
Debt Service	\$ 179,657	\$ 171,443	\$ 146,730	\$ 141,827	\$ 106,923	\$ 98,365	\$ (8,558)	-8.00%		
Total Expenditures	\$ 26,131,742	\$ 26,767,163	\$ 28,269,413	\$ 28,905,040	\$ 29,915,284	\$ 30,947,948	\$ 1,032,664	3.45%		
Other Financing Sources/(Uses)	\$ (93,430)	\$ (696,029)	\$ (511,500)	\$ (79,460)	\$ 370,000	\$ 955,000	\$ 585,000	158.11%		
Change in Fund Balance	\$ 1,072,292	\$ 9,797	\$ (192,203)	\$ 935,802	\$ 314,225	\$ -	\$ 314,225	100.00%		
Ending Fund Balance	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,438,692	\$ 7,438,692	\$ -	0.00%		

General Fund										
	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Projected	FY 2021 Budgeted		
Beginning Balance	\$ 5,421,160	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,438,692		
Revenue	\$ 23,763,637	\$ 24,777,958	\$ 27,297,464	\$ 27,472,989	\$ 28,588,710	\$ 29,920,302	\$ 29,859,509	\$ 29,992,948		
Expenditures	\$ 23,794,148	\$ 24,487,296	\$ 26,131,742	\$ 26,767,163	\$ 28,269,413	\$ 28,905,040	\$ 29,915,284	\$ 30,947,948		
Other Sources/(Uses)	\$ (92,532)	\$ (290,000)	\$ (93,430)	\$ (696,029)	\$ (511,500)	\$ (79,460)	\$ 370,000	\$ 955,000		
Ending Balance	\$ 5,298,117	\$ 5,298,779	\$ 6,371,071	\$ 6,380,868	\$ 6,188,665	\$ 7,124,467	\$ 7,438,692	\$ 7,438,692		
Change in Fund Balance	\$ (123,043)	\$ 662	\$ 1,072,292	\$ 9,797	\$ (192,203)	\$ 935,802	\$ 314,225	\$ -		

Budget

General Fund	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	4,395,083	4,594,389	4,913,380	4,601,746	4,998,380
Benefits	1,583,981	1,612,672	1,810,500	1,735,846	1,830,300
Contracted Services	1,531,815	1,603,679	1,719,505	1,738,845	1,730,844
Special Projects	671,588	631,547	698,087	621,484	559,602
Supplies	507,438	490,476	535,040	470,903	549,590
Total	8,689,905	8,932,764	9,676,512	9,168,823	9,668,716

Forecast

General Fund	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	4,998,380	5,121,718	5,273,411	5,390,847
Benefits	1,830,300	1,854,700	1,909,261	1,950,251
Contracted Services	1,730,844	1,756,265	1,782,262	1,792,845
Special Projects	559,602	725,867	732,059	743,528
Supplies	549,590	546,940	552,740	555,740
Total	9,668,716	10,005,490	10,249,734	10,433,210

Town Council and Town Manager

Council Overview

The Town Council's main function is to enact legislation for the Town and ensure that it is implemented by the Town Manager. There are seven councilors in Freeport; four are elected from specific districts and three are elected at-large. Each councilor is elected for a three-year term.

Town Manager

Department Overview All department heads report to the Town Manager. The Town Manager's function is to insure adherence to the Town charter and ordinances, and set policies and guidelines for staff, and act as a liaison between the Town Council and departments. The Town Council's goals and objectives set the guidelines for the Town Manager's annual priorities. That is the reason the Council and Manager are listed together here.

Major Accomplishments for FY 2019 and FY 2020

One of the Town Council's annual goals is to minimize the impact of the budget on the property tax rate. The Council is proud to have once again achieved this goal on the municipal side, as there was a tax decrease of thirty cents on the mil rate; the municipal mil rate decreased from a recent high of \$3.74 in FY 2017 to a ten year low of \$3.14 per \$1,000 of assessed value for FY 2020.

Another consistent goal of the Town Council has been to improve communication with the residents of the Town of Freeport. In 2019 Council held workshop meetings for all four Freeport voting districts. These meetings are held in each of the Town's voting districts and provide residents with an opportunity to meet their Town Councilor more informally and discuss issues related to their specific district. The Council also televised their Council meetings, posted surveys, and performed personal outreach, along with providing an electronic town newsletter (the Municipal Bulletin) which includes a Town Manager report, with items of interest (such as town programs, news alerts) to the citizens. Council also held its fifth Annual Meeting for all elected officials and administrative leaders from Freeport, Pownal, Durham, and RSU 5, providing information about budgetary concerns, processing questions and community updates.



*2019 Citizen of the Year, Maryellen Carew & Pauline (Sam) Hunneman AKA MASISTA
Photo Courtesy Town Staff*

Annually the Town recognizes volunteers to show appreciation of the commitment, dedication, and contribution to the Town of Freeport by its volunteers. The Town Manager also holds an annual orientation for those volunteers that hold the Chair & Vice-Chair positions, giving them the tools they need to be successful in their roles.

FY 2021 Goals and Objectives

Each December after the November election, the new council sits decides on the next calendar year's goals and objectives. The Town Council's 2020 (FY 2021) goals are as follows:

- Prioritize, evaluate and control expenditures in operating and capital budgets to mitigate the impact on the tax payers and maintain a stable tax rate, while providing the highest quality of services possible within the resources available.
- Promote transparent intercommunication, information exchange and collaboration on direction and process between Councilors, while conducting Town business in a fair and efficient manner. The Council will prioritize: (a) transparency of decision-making and of Town government operations; and (b) attendance at Town Council and assigned committee meetings.
- Continue to promote efforts to engage Freeport residents and businesses in the governance, operation, and activities of the Town.
- Be active in maintaining a strong relationship with the RSU5 Board and neighboring municipalities.
- Pursue solutions related to the reduction of carbon emissions relative to historic levels and reduction of waste while considering the costs of such solutions for the Town of Freeport.
- Explore infrastructure and policy opportunities that will promote active lifestyles for Freeport's residents and visitors.
- Explore and undertake two initiatives to facilitate aging in place.
- Coordinate with Freeport Economic Development Corporation (FEDC), other committees, and other local partners to identify and undertake efforts to encourage the continued vitality of the downtown district.

Historic Staffing Levels-Five-Year Comparison						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Town Council/Town Manager	9.18	9.18	9.18	9.18	9.18	9.18

Performance Measures

Council Goal:		Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Town Council/Town Manager	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Governanace and Management per \$1,000 assessment	\$9.27	\$8.49	\$9.68	\$9.43	\$10.09
		Total costs for Municipal General Operations per Capita	\$1,226.35	\$1,247.32	\$1,383.70	\$1,454.95	\$1,382.48
		Full-Time Employees per Capita Ratio	1:123	1:119	1:114	1:117	1:117
	Prioritize transparency of decision making and of Town government operations	Items of Business Considered	214	301	174	168	203
	Promote intercommunication & information exchange between Councilors and Residents	Number of Council Meetings Held	23	23	23	24	24
		Number of Council Work Sessions Held	9	8	8	12	4

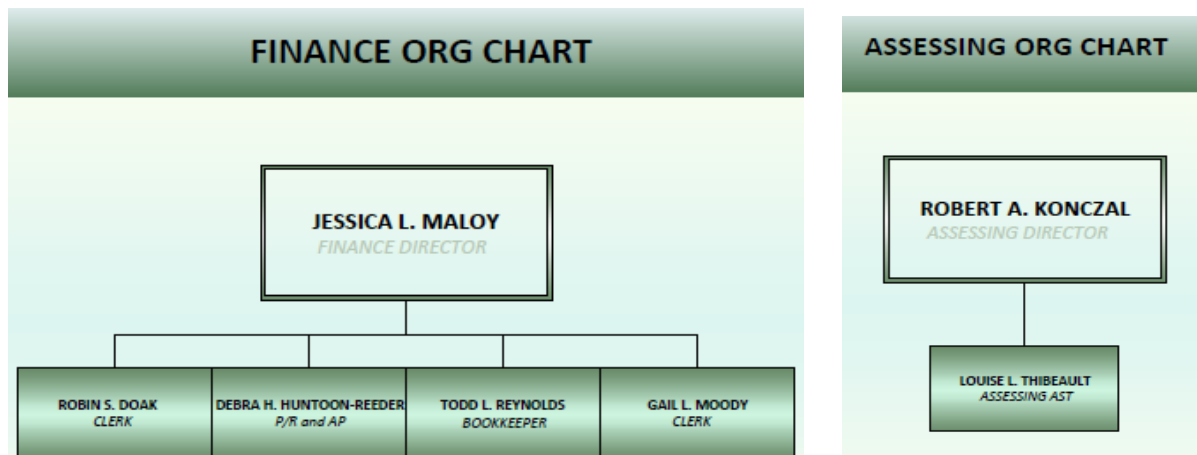
Budget

Town Council	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	8,595	8,875	9,500	9,175	9,500
Contracted Services	116,810	144,423	134,400	171,882	153,000
Special Projects					
Supplies	1,244	858	1,000	850	1,000
Total	126,649	154,155	144,900	181,907	163,500
Town Manager	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	108,778	111,062	113,600	114,700	118,500
Contracted Services	5,670	2,959	4,500	3,890	3,500
Special Projects					
Supplies	306	240	1,000	300	1,000
Total	114,754	114,261	119,100	118,890	123,000
General Administration	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	72,319	77,077	87,300	84,200	87,300
Contracted Services	63,756	45,769	63,620	61,490	64,870
Special Projects					
Supplies	6,253	7,491	7,940	7,800	8,540
Total	142,328	130,337	158,860	153,490	160,710

Forecast

Town Council	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	9,500	9,500	9,500	9,500
Contracted Services	153,000	151,000	156,955	157,549
Special Projects				
Supplies	1,000	1,000	1,000	1,000
Total	163,500	161,500	167,455	168,049
Town Manager	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	118,500	121,463	125,106	127,921
Contracted Services	3,500	4,700	4,900	4,900
Special Projects				
Supplies	1,000	1,000	1,000	1,000
Total	123,000	127,163	131,006	133,821
General Administration	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	87,300	89,483	92,167	94,241
Contracted Services	64,870	65,378	65,976	66,509
Special Projects				
Supplies	8,540	8,540	8,540	8,540
Total	160,710	163,400	166,683	169,290

Finance and Assessing



Department Overview The Finance Department employs five employees. The department is responsible for all property and excise tax collection for approximately 4,500 real property and 500 personal property accounts and approximately 11,000 automobiles annually, weekly payroll for the Town's 70 full-time and 100 part-time employees, payment of all of the Town's bi-weekly invoices and billing for any receivables, creating the annual budget document, preparing the financial statements and working with the Town's audit firm on the annual audit field work, assisting the departments in monitoring their budgets and reconciling all bank accounts and investing the Town's funds in accordance with the State statute and applicable policies.

The purpose of the Assessing Department is to equally distribute the property tax burden to owners according to the approximate market value of their taxable property, net of exemptions. To this end, the office annually inspects hundreds of properties; the Assessor's goal is to inspect approximately the same number of parcels each year. The Assessor's job is not to create value, but to observe and approximate the existing value. To achieve this, the Assessing Department employs a Town's Assessor and an Assistant Assessor. Both are Certified Maine Assessors, and both employees work on valuing real and personal property in Freeport. The Town has approximately 4,500 real and 500 personal property accounts; the Assessing Department ensures that all are valued accurately, including assessing additions, deletions, and changes as of April 1st each year as required by Maine State Statute, then commit a list of tax liabilities to the Tax Collector for collection each year. In addition, it is the Assessor's duty to educate the public about the various State exemption programs whether personal, institutional, or business. These programs give a bit of relief to the different property owners in an effort to keep property taxes affordable. They are set by State Statute, and the amounts of the exemptions are consistent for each town Statewide.

Major Accomplishments for FY 2019 and FY 2020

During FY 2019, the Finance Department continued to streamline their processing from the front counter transactions to the back-office reporting. This has been a major undertaking for the department and we've been able to recognize major efficiencies in our operations, as well as establish control procedures to ensure the integrity of the data being processed. For FY 2020, the Finance Department continued working with the State, as well as our software provider, to transition manual processes to a more efficient, electronic means. This continues to be a lengthy process and staff is fully committed to continuing to evolve with technology and streamline where we can.

The Assessing Department performs "Market Updates" of all property values on an as-needed basis in order to maintain relative equity in valuation and avoid shocking shifts in tax burden. For FY 2020, we updated values of all properties to keep assessments near market value, which has been in ascent for the last few years. The resulting impact was a mil rate reduction of 75 cents.

FY 2021 Goals and Objectives

The Finance Department continues to be excited about the Town's submission for the GFOA Distinguished Budget Award. While the Town has won the award since 2012, there are always reviewer comments, and staff enjoys responding to those comments and making the document better. The department continues to work very hard on this document and strives for continued recognition for its efforts.

The Finance Department will continue to work on operational efficiencies and streamlines as we feel this is an ongoing necessity. The Department is focusing on converting our remaining manual processes to a more electronic means and will continue to do so throughout FY 2021.

For FY 2021, the Assessing Department will continue to monitor the real estate market conditions closely in light of the Covid 19 virus pandemic. It appears that commercial properties are being affected more than residential, as customer foot-traffic is reduced for the former and interest rates remain favorable for the latter. Such a trend could shift tax burden toward the residential taxpayer in town. We will be analyzing data to support any changes in valuations for the upcoming tax commitment. It should be noted that any reduction in valuation will be offset by an increase in the tax rate, as the town budget has not changed dramatically.

The Department continues to iron out the bugs resulting from major unwelcomed software updates to both the Real Estate and Personal Property modules, necessitated by the retirement of the underlying database programs.

On the State level, Maine Revenue is now doing more thorough auditing of assessing departments in the state, necessitating more interaction on our part. In addition, the State Legislature has changed homestead exemption parameters so our Department will closely monitor these changes and implement accordingly.

Historic Staffing Levels-Five-Year Comparison						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Finance/Assessing	7.00	7.00	7.00	7.00	7.00	7.00

Performance Measures

Council Goal:		Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Finance Department	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Finance Services per \$1,000 assessment	\$15.98	\$14.45	\$15.07	\$15.72	\$15.52
		Debt per Capita	\$476.05	\$389.11	\$302.77	\$234.68	\$173.27
	Prioritize transparency of decision making and of Town government operations	Accounts Payable Checks Issued	3,372	2,862	2,545	2,773	2,824
		Vehicle Registrations Completed	8,509	10,330	11,668	11,605	11,784
		Tax Bills Issued	4,917	4,928	4,941	4,979	5,021
Council Goal:		Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Assessing Department	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Assessing Services per \$1,000 assessment	\$6.68	\$6.39	\$6.56	\$6.29	\$6.07
		Parcel Count	4,450	4,460	4,459	4,474	4,509
	Prioritize transparency of decision making and of Town government operations	Abatements	33	19	17	37	23
		Supplemental Bills	2	7	3	10	7

Budget

Finance	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	278,051	288,460	301,200	284,400	303,300
Contracted Services	120,234	119,360	145,900	138,601	151,090
Special Projects					
Supplies	4,231	4,926	5,550	5,508	5,550
Total	402,516	412,747	452,650	428,509	459,940

Assessing	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	140,728	146,211	149,600	146,800	151,750
Contracted Services	19,425	14,243	29,940	28,770	30,240
Special Projects					
Supplies	928	938	1,600	1,050	1,600
Total	161,081	161,392	181,140	176,620	183,590

Forecast

Finance	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	303,300	310,883	320,209	327,414
Contracted Services	151,090	166,500	168,800	171,146
Special Projects				
Supplies	5,550	5,200	5,200	5,200
Total	459,940	482,583	494,209	503,760

Assessing	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	151,750	155,544	160,210	163,815
Contracted Services	30,240	30,240	30,240	30,240
Special Projects				
Supplies	1,600	1,600	1,600	1,600
Total	183,590	187,384	192,050	195,655

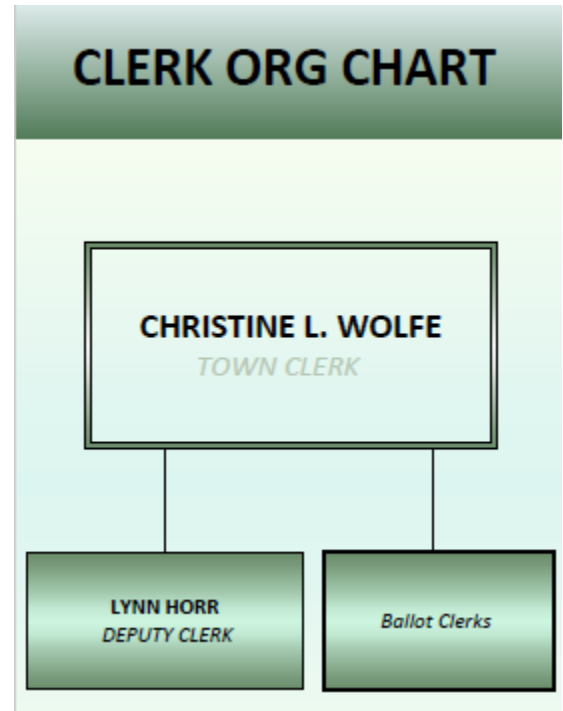
Town Clerk and Elections

Department Overview

The Freeport Town Clerk's office supervises all federal, state, and local elections as well as processing all victualer's, animal, shellfish, hunting and fishing licenses, and maintains all vital statistic records (births, deaths, and marriages) for the Town of Freeport. The department employs the Clerk and a Deputy Clerk.

Major Accomplishments for FY 2019 and FY 2020

This year brought our department's second production of the Annual Town Report. While last year I went out to bid on print quotes, this year brought a bid process for a new graphic designer. We were fortunate to contract with Freeport resident Wendy Clark who gave us a whole new vision for our annual report. While the annual report was completed on time in March, we were unable to order the printing until July due to the COVIC-19 quarantine.



This spring year brought back the March Presidential Primary and we saw unprecedented turnout. Our Presidential Primary voter turnout was almost 50% at 3,536. This was to be followed by the June 9, 2020 State Primary and Referendum. Due to the COVIC-19 pandemic, this election was postponed until July 14, 2020. From my home office and occasionally in the Town Hall office over the shutdown, we processed 1,000 absentee request and prepped 1,000 envelopes that were stuffed and mailed the first day that ballots were available. We then went on to process a total of 2,350 ballots for this election that had a 3065 voter turnout. With the July election primarily done through absentee voting, we were able to purchase and install a large outside drop box for ballots that was reimbursed at 85% by the State.

This year Lynn and I both worked on scanning into archive the Town Council meeting minutes. We now have scanned searchable electronic copies back to 1992. We have also scanned back years of some of the more requested Board and Committee minutes.

FY 2020 Goals and Objectives

The continuance of the scanning project mentioned above is the major goal of the Clerk's Office for this upcoming year again. After the scanning of minutes in complete we will move onto Town Council packets which contain all the support documents for each meeting.

We will continue to amend and adjust our ways of doing business to accommodate safety precautions related to the pandemic. The major place of change is dealing with the safety of voters allowing open participation in the election process. As we maneuvered our first election with COVIC-19 in July, the upcoming Presidential Election in November leaves us with many unanswered questions about what may or may not happen to our plans and procedures

Historic Staffing Levels-Five-Year Comparison						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Town Clerk/Elections	1.93	1.93	2.00	2.00	2.00	2.00

Performance Measures

Council Goal:		Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Town Clerk	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Town Clerk Services per \$1,000 assessment	\$4.36	\$4.10	\$4.43	\$4.52	\$4.72
		Victualers Licenses Issued	85	87	75	82	74
	Prioritize transparency of decision making and of Town government operations	Liquor Licenses Issued	24	20	18	23	19
		Dogs Licensed	1,475	1,559	1,558	1,656	1,594
		Shellfish Licenses Issued	150	152	140	150	150

Budget

Town Clerk And Elections	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	100,869	112,103	121,400	116,000	121,600
Contracted Services	13,025	12,769	16,545	14,350	16,550
Special Projects					
Supplies	1,851	714	800	750	800
Total	115,745	125,586	138,745	131,100	138,950

Forecast

Town Clerk And Elections	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	121,600	124,433	127,916	130,608
Contracted Services	16,550	16,250	16,350	16,350
Special Projects				
Supplies	800	900	900	900
Total	138,950	141,583	145,166	147,858

Building and Grounds

Department Overview

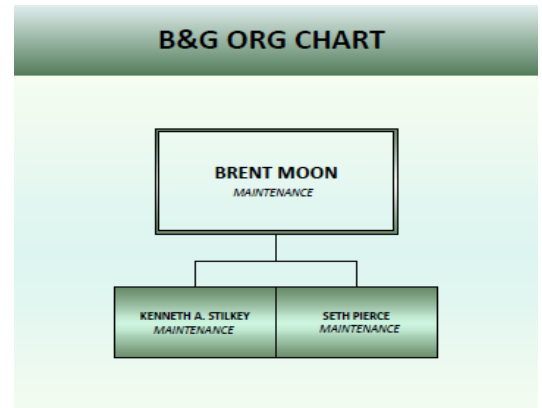
The Buildings and Grounds Division was established in FY 2016. The department employs one supervisor and one full-time employee who works approximately 40 hours-per-week, and one part-time person that works approximately 30 hours-per-week.

Major Accomplishments for FY 2019 and FY 2020

The goal of the Buildings and Grounds Department is to more cost effectively maintain Town properties that had been previously maintained by private contractors. The Department duties are cleaning and maintaining most municipal buildings and grounds, litter control and rubbish removal in the Downtown area; maintenance of the Freeport Train and Information Center and train platform (including snow removal); mowing of municipal properties (including two in-town parks and eight municipally owned cemeteries); maintenance and cleaning of the facilities at the Hunter Road Fields; maintenance of the grounds at Exit 22; and maintenance of the building and grounds at Leon Gorman Park.

FY 2021 Goals and Objectives

The Buildings and Grounds Department mission for FY 2021 is to continue to enhance its service to Freeport staff, residents, and visitors alike, in the most effective and efficient manner possible with three full time employees.



Historic Staffing Levels-Five-Year Comparison

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Buildings and Grounds	1.50	3.20	3.20	3.35	3.35	3.35

Performance Measures

Council Goal:		Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Building and Grounds	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Buildings and Grounds					
		Services per \$1,000 assessment	\$11.88	\$13.64	\$13.39	\$13.75	\$14.08

Budget

Building Maintenance	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	122,124	123,954	138,300	136,100	141,100
Contracted Services	168,376	186,810	186,975	195,950	201,674
Special Projects	45,493	48,732	49,392	49,389	50,052
Supplies	15,984	14,892	14,000	15,800	15,000
Total	351,977	374,388	388,667	397,239	407,826

Forecast

Building Maintenance	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	141,100	144,393	148,442	151,571
Contracted Services	201,674	204,070	204,270	204,470
Special Projects	50,052	51,554	52,842	54,163
Supplies	15,000	15,000	15,000	15,000
Total	407,826	415,016	420,555	425,204

Freeport Transit

Department Overview

The Freeport Train Station and Visitors Center is a face of Freeport. The staff greets the riders arriving from Boston and points north as they arrive in Freeport and assists them in their stay here. The department employs one director who works approximately 30 hours-per-week, and three part-time people that work approximately 15 hours-per-week each.

Major Accomplishments for FY 2019 and FY 2020

The Freeport Train Station opened in November of 2012. The Visitors Center assists Non-train passenger visitors with information on Freeport, area activities and the State of Maine in general. For Train passengers, the Brunswick layover facility is fully operational and all Downeaster trains now originate in Brunswick. At present all daily Downeaster trains serve Freeport and Brunswick to Boston.

The Center staff strives to enhance the train traveler's experience by welcoming them when they arrive in Freeport and thanking them when they leave. Staff assists arriving passengers with information and assistance. The staff also assists non-train passengers with information on Freeport shopping and area attractions. Staff works with Visit Freeport and the Greater Freeport Chamber of Commerce in publicizing Freeport events.

The METRO Breez Express Bus Service from Portland to Freeport and continuation to Brunswick and has increased its number of daily trips and bus sizes. The Breeze provides a convenient, dependable, economical, and energy efficient mode of transportation for residents and visitors to the Freeport area and has seen significant growth since its inception in 2016.

FY 2021 Goals and Objectives

The Train Station Department's mission for FY 2021 is to continue to enhance its service to Downeaster passengers and Freeport visitors. The staff is updated frequently on all Amtrak, Downeaster, and Homeland Security regulations and procedures and implements them.

TRANSIT ORG CHART

EDWARD BONNEY
TRAIN

5 PT TRANSIT STAFF



*Train Station Platform
Photo Courtesy Town Staff*

Historic Staffing Levels-Five-Year Comparison

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Freeport Transit	2.08	2.08	2.08	2.08	2.08	2.08

Performance Measures

Council Goal:		Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Train Station and Visitors Center	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Transit Services per \$1,000 assessment	\$3.73	\$2.69	\$2.71	\$3.83	\$3.43
	Be active in maintaining a strong relationship with neighboring municipalities	Information Requests of Staff	8,570	6,344	5,741	5,105	4,207
		Ridership Figures - Downeaster	12,757	10,343	12,503	12,988	14,209

Budget

Transit	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	40,870	43,540	49,450	48,080	53,450
Contracted Services	50,984	40,438	50,210	46,435	13,570
Special Projects					
Supplies	6,164	7,380	7,300	8,000	8,000
Total	98,018	91,359	106,960	102,515	75,020

Forecast

Transit	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	53,450	54,765	56,407	57,682
Contracted Services	13,570	13,870	13,895	14,170
Special Projects				
Supplies	8,000	8,000	8,000	8,000
Total	75,020	76,635	78,302	79,852

Codes and Planning

Department Overview

The Codes Office is responsible for ensuring that residential and commercial development meets federal, state and local regulations. The Planning Department primary purpose is to provide technical support to citizen Planners in developing visions for the future and strategies to achieve the visions. The Planning Department also writes grants for important projects, identifies ways to reduce energy consumption, participates in regional transportation planning, works closely with the Freeport Economic Development Corporation on expanding Freeport's economic base, and assists other departments and staff on a wide variety of projects. The Planning Department consists of the Planner and Assistant to the Planner and the Codes Department consists of the Codes Enforcement Officer and a part time Assistant.

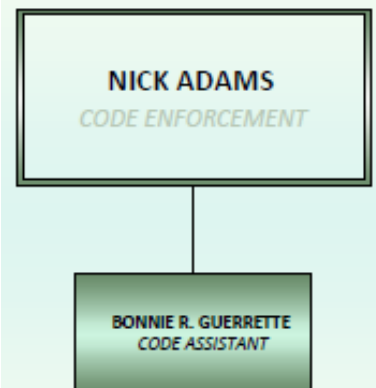
Major Accomplishments for FY 2019 and FY 2020

In FY 19, the Board discussed many Ordinance amendments, with a significant amount of time discussing the parking requirements in the Village Commercial I District. The Board began discussing updates to the vision of the 2011 Freeport Comprehensive Plan. The updating of the entire Comprehensive Plan will be a multi-year process that will begin in FY 2021.

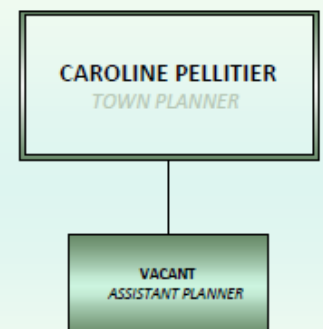
In FY 19, the Planning Board reviewed a number of applicant-initiated applications for Zoning Ordinance amendments including changes to the Island District, permitting car washes in the Commercial I District, and adding the permitted use of boatyard to the MD-A /MD-B District on Route One North. The Board began discussion on an application to add a new use and standards for Commercial Open Space Subdivisions which were proposed to be permitted in the Commercial I-IV Zoning District and was ultimately adopted in FY 20. In FY 20, other Ordinance work included discussion on a parking lot overlay district, new regulations on solar uses and some minor amendments that provided some clarification to our Ordinance. Plans also included continuing updates to make our Zoning Ordinance consistent with State Shoreland Zoning regulations. Some of the Planning Board's larger items for discussion had to be delayed due to COVID-19 and the limitations of holding meetings virtually.

The Project Review Board reviews all development proposals for the Town of Freeport. This includes applications for Site Plan Review, Subdivision Review and/or Design Review. During FY 19, the Board saw an increase in the number and complexity of applications. The Board reviewed an increased number of subdivision applications; including both residential and two commercial subdivision projects. The Board also reviewed many Site Plan applications, mostly within the Route One Corridor. One of the larger Site Plan projects included the Casco Bay Ford – Truck Facility. The Board also granted extensions and/or renewals for previously approved projects at Freeport Veterinary Clinic (parking lot expansion) and for the Freeport Heights Retirement Community on Old County Road. FY 20, continued with full agendas before the Board and a diversity of projects. Some of the larger projects under review included the LL Bean Corporate Campus Renovation Project, the Denney Block Re-development project at 56-58 Main

CODES ORG CHART



PLANNING ORG CHART



Street, and the review of the Beacon Residences; a 144 unit residential project on Desert Road. At the end of FY 20, due to COVID 19, the Board switched to having to conduct meetings virtually. This seemed to be a relatively smooth transition for the Board, applicants and the publics, and due a steady stream of applications, the Board increased their meeting frequency to twice per month.

FY 2021 Goals and Objectives

The major projects for the Planning Department this year include the start of the update to the 2011 Comprehensive Plan. We will continue to work on updates to the Freeport Design Review Ordinance and Freeport Village Overlay District standards. The Departments plans to complete the review process for solar energy regulations and update municipal ordinance(s) to be consistent with State Shoreland Zoning regulations. The Department also hopes to prioritize the digitization of municipal land use records and as always, grants will be prepared as they become available.

There are many different projects underway and planned for the year. All are intended to keep Freeport a great place to live, work and play.

Historic Staffing Levels-Five-Year Comparison						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Codes/Planning	3.00	3.00	3.00	3.00	3.00	4.00

Performance Measures

Council Goal:		Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Codes Enforcement and Planning Departments	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Code Enforcement Services per \$1,000 assessment	\$3.48	\$3.21	\$4.19	\$3.13	\$3.18
		Operating Costs for Planning Services per \$1,000 assessment	\$6.05	\$5.75	\$5.65	\$5.65	\$6.13
	Prioritize transparency of decision making and of Town government operations	Single Family Units	46	51	38	29	34
		Duplex Units	4	1	6	3	0
		Multi Family Units	4	0	0	0	0
		Mobile Homes	7	5	8	5	4
		Accessory Apartments	1	7	9	4	5
		New Commercial Construction	2	5	2	10	9
		Total Units	62	64	61	41	43

Codes Enforcement	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	69,901	76,928	98,300	94,900	97,400
Contracted Services	4,544	5,043	5,250	5,080	7,315
Special Projects					
Supplies	1,469	630	700	700	1,300
Total	75,914	82,600	104,250	100,680	106,015

Planning	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	133,492	145,719	141,600	79,400	143,200
Contracted Services	10,220	16,584	10,875	13,800	6,275
Special Projects					
Supplies	797	669	700	700	1,500
Total	144,509	162,972	153,175	93,900	150,975

Forecast

Codes Enforcement	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	97,400	99,835	102,830	105,144
Contracted Services	7,315	7,315	7,315	7,315
Special Projects				
Supplies	1,300	900	900	900
Total	106,015	108,050	111,045	113,359

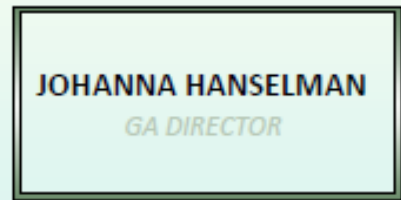
Planning	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	143,200	146,780	151,183	154,585
Contracted Services	6,275	6,275	6,275	6,275
Special Projects				
Supplies	1,500	1,500	1,500	1,500
Total	150,975	154,555	158,958	162,360

General Assistance and Agency Support

Department Overview

The State of Maine Statute requires all towns to have a General Assistance program which is a last resort for people who are poor or indigent. The program is funded through the Town's general fund, and 70% of the welfare expenditures are reimbursed by the State of Maine. The welfare department is staffed by the General Assistance administrator, and while she administers General Assistance for the Towns of Freeport and neighboring Yarmouth and administers heating assistance and medicine through two trust funds, the General Assistance administrator also does many other duties such as website posting and maintenance and special projects for the Town manager as directed.

GENERAL ASSISTANCE ORG CHART



Major Accomplishments for FY 2019 and FY 2020

The arrival of the coronavirus pandemic in the last few months of Fiscal Year 2020 necessitated that the town assist in addressing new and unexpected needs of our residents in creative and responsive ways. The Freeport Grocery Buddy program was launched in April of 2020 as a way to assist our senior residents over 65 and those with autoimmune illnesses obtain necessary food and personal care items who felt unsafe going to the grocery store. The General Assistance Office coordinated this program with local residents who volunteered to be “buddied up” with elderly/medically compromised residents. Volunteers provide essential shopping and delivery services up to once a week. Residents continue to rely on this program.

Also in April, 2020, a number of generous Freeport residents raised funds to provide relief for Freeport households significantly affected by the coronavirus pandemic. Close to \$20,000 was raised to assist households which previously had seldom or never found themselves in a situation needing to seek assistance and were now without sufficient income and resources to ensure the overall health, safety and welfare of their families. The General Assistance Office developed the Covid Relief Fund, which was formally established by the Town Council on April 28, 2020. Requests for grants from this fund are reviewed by a three-person committee of town officials. Grants are made on a case by case basis and prioritized according to urgency and household circumstances. This fund also continues to provide grants to eligible Freeport residents in need.

The General Assistance Office was also fortunate to be able to establish the Anne Dorsey Loth Assistance Fund in December, 2019 through a generous gift to the Town as bequeathed by Anne Dorsey Loth, a former Freeport resident and dedicated social worker. This fund is intended to assist residents of the Town of Freeport when their critical needs cannot be met on their own or by any other existing programs or resources and when the inability to meet these needs may compromise the health or welfare of the household or interfere in their ability to sustain a reasonable level of existence. This gift of cash is safely invested with the earned income to be used annually by the General Assistance Director, ensuring that this gift will continue to benefit Freeport residents in perpetuity.

Notable accomplishments which occur annually include the Town's Annual Appeal. Each year the General Assistance Director joins the Fire/Rescue and Library Departments for the Town's Annual Appeal; during the FY 2019 appeal, the Town raised over \$14,000 for the heating assistance fund

and provided heat assistance to 54 Freeport households. Once again in FY2020 over \$14,000 in donations were received and 40 Freeport households received heating assistance.

The General Assistance Director continues to administer the Arthur L. Gould Medical Trust Fund and the Emergency Rental Assistance Program. The Arthur L. Gould Fund was established in 1968 through a gift to the Town as bequeathed by Arthur L. Gould, M.D., a former resident and practicing physician of Freeport. The earned income of this fund was designated to be used for the use of indigent, sick residents of Freeport for medical attention and hospitalization. In FY2019 this Fund assisted 55 residents with over \$6,500 in medical assistance and 41 residents in FY2020 with over \$3,500 in medical assistance.

The Emergency Rental Assistance Fund is a collaboration between the Freeport Housing Trust (FHT) and the Town of Freeport to help prevent lower income renters from becoming homeless when a documented, non-preventable emergency has caused the applicant's housing situation to be in jeopardy and all other assistance programs have been exhausted. FHT initially donated \$12,000 to establish this Fund to be administered by the Freeport General Assistance Office on a trial basis and this fund has continued to be supported by the FHT since its inception. Thirteen households facing evictions have been assisted through this program. In the spring of 2020, although the Governor of Maine ordered that evictions could not occur during the declared state of emergency, eligibility was extended to households affected by the coronavirus pandemic in order to prevent rent going unpaid by those financially affected by the pandemic, and avoiding evictions in the near future.

FY 2021 Goals and Objectives

The Department will continue to develop programs in response to the needs of individuals and the community as they arise. It will continue to ensure households with home repair and energy efficiency needs take advantage of existing programs and are connected with other organizations/programs which can provide financial assistance/incentives to make homes more energy efficient and owners more self-sufficient. The Town will continue to cultivate partnerships with other individuals and groups who have expressed a desire and have the expertise to further support households in need in the community.

The Department will continue to build upon goals achieved in FY 2020 which were designed to assist households in making short and long term changes to reduce energy costs and costs of other essential household needs which can assist them in becoming self-sufficient. This is an ongoing goal of the department, as the Town's General Assistance Director sees different and new clients on a daily basis.

Historic Staffing Levels-Five-Year Comparison						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
General Assistance	1.00	1.00	1.00	1.00	1.00	1.00

Performance Measures

		Council Goal:	Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
General Assistance		Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for General Assistance and Human Agency Services per \$1,000 assessment	\$5.30	\$4.93	\$5.32	\$5.59	\$4.03
		Be active in maintaining a strong relationship with neighboring municipalities	Number of Heating Assistance Vouchers Issued	120	134	76	60	54
			Number of Clients Seen	90	89	86	88	95
			Number of People Assisted with Gould Trust Fund	40	38	46	68	55

Budget

General Assistance	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	76,889	78,504	80,300	80,300	80,300
Contracted Services	309	168	540	440	540
Special Projects	25,753	28,198	30,000	28,000	30,000
Supplies	301	326	300	300	400
Total	103,252	107,196	111,140	109,040	111,240

Human Services Agencies	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Home Health	-	-	-	-	-
Agency on Aging	1,000	1,000	1,000	1,000	1,000
Oasis Free Clinics	750	750	750	750	750
Freeport Community Services	21,000	21,000	21,000	21,000	21,000
Family Crisis Center	500	500	500	500	500
Freeport Dental Care	1,800	1,800	1,800	1,800	1,800
Freeport Edlers Assoc	6,500	6,500	6,500	6,500	6,500
Port Teen Center	8,250	-	8,250	8,250	8,250
Total	39,800	31,550	39,800	39,800	39,800

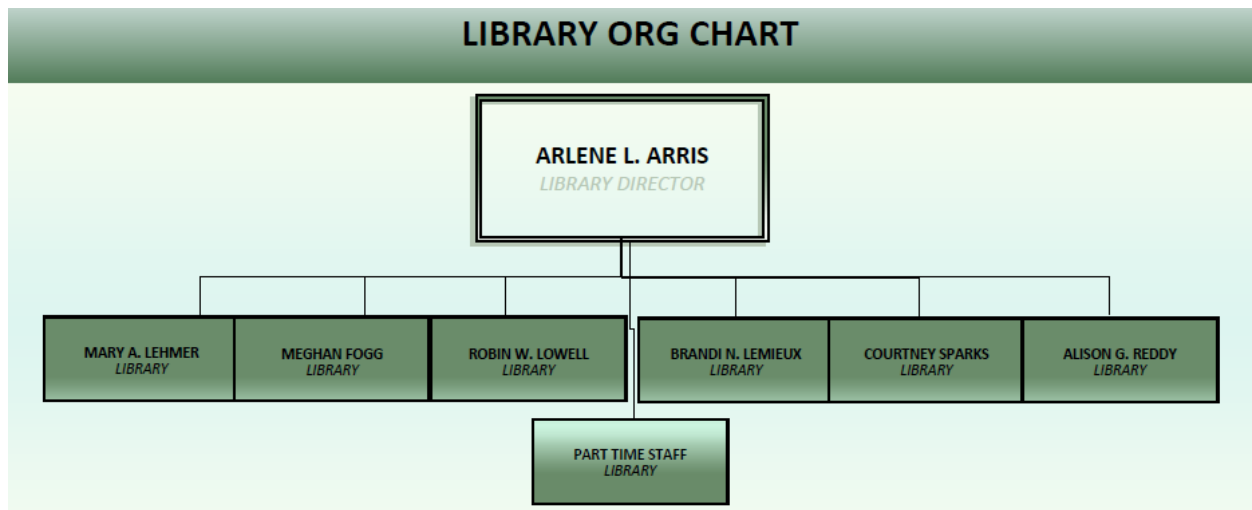
The Human Services Agencies budget represents the Town Council's donations to entities that support Freeport families in all types of services from heating assistance to teen after-school programming.

Forecast

General Assistance	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	80,300	82,308	84,777	86,684
Contracted Services	540	540	540	540
Special Projects	30,000	30,000	30,000	30,000
Supplies	400	400	400	500
Total	111,240	113,248	115,717	117,724

Human Services Agencies	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Home Health	-	-	-	-
Agency on Aging	1,000	1,000	1,000	1,000
Oasis Free Clinics	750	750	750	750
Freeport Community Services	21,000	21,000	21,000	21,000
Family Crisis Center	500	500	500	500
Freeport Dental Care	1,800	1,800	1,800	1,800
Freeport Edlers Assoc	6,500	6,500	6,500	6,500
Port Teen Center	8,250	8,250	8,250	8,250
Total	39,800	39,800	39,800	39,800

Freeport Community Library



Department Overview

The Freeport Community Library is a department of the Town and serves all residents who wish to use its services. The library houses over 50,000 volumes, and throughout the course of the year, lends approximately 100,000 physical books and electronic items. The library welcomed over 52,000 visitors for FY 2020.

Major Accomplishments for FY 2019 and FY 2020

It has been almost seven years since we joined Minerva and interlibrary loan maintains a very strong presence in our day-to-day operations. These are the combined totals of outgoing and incoming interlibrary loans we have processed: (*please note: ILL numbers were significantly impacted by the pandemic shutdown)

2016-11 FY = 22,062 2017-18 FY = 20,427 2018-19 FY = 22,378 2019-20 FY = 17,071*

The Freeport Community Library was on track for another great year and then COVID-19 arrived. Like all other libraries, our numbers dropped like a rock in March. Within a matter of hours, we had to cancel our programs and outside groups using our meeting space. Within a week the library was closed, and staff was directed to work from home. No one thought we would all be at home until nearly the end of May.

Despite having to close our building, FCL maintained many critical services for the public. Here are just some of the projects staff worked on from home through the spring:

- We designed and launched a new website: freeportlibrary.com
- We reallocated funds to our digital offerings, increasing our usage of the cloudLibrary by significant margins – eBook usage increased by 74% in May. By June, when we reopened for curbside, usage was still up from March figures by 34%
- We set up a virtual Google site while our new website was being developed. The Google site allowed us to share activities and information for both adults and kids
- We launched a YouTube channel and filled it with book reviews, nature walks, and story times
- We launched a new eNewsletter to better communicate with the community

- We attended Zoom meetings, professional development trainings, and town safety training
- We reimagined our popular summer reading programs, bringing them online but still accessible for all

Staff returned to the library at the end of May and since then we have been very busy planning for the return of services and giving our collection some much needed TLC. Curbside delivery started on June 8th and has been very successful. We refreshed the layout of the library and are planning for the year ahead. FCL staff will continue to do our best to provide engaging and essential services to the Freeport community.

FY 2021 Goals and Objectives

The Freeport Community Library Board of Trustees in conjunction with FCL staff continue to work on goals from the Strategic Plan. The Freeport Town Council approved funds to hire an architect for our expansion project. We hope to have a design by the end of the fiscal year. The Library will also be working with Freeport Community Services to design and implement a long-requested home delivery service. We hope to launch the service in the Spring.



*Earth Day Tree
Photo Courtesy Town Staff*

Historic Staffing Levels-Five-Year Comparison

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Library	9.20	9.20	8.95	8.95	8.95	8.95

Performance Measures

	Council Goal:	Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Freeport Community Library	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Library Services per \$1,000 assessment	\$18.49	\$17.37	\$16.38	\$15.91	\$17.07
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Number of Adults attending programs	2,894	2,087	2,641	2,777	3,895
		Number of Children Attending the Childrens' Programs	2,027	2,350	2,178	2,797	4,942
		Children's Summer Reading Program	400	499	511	651	752
		Interlibrary Loans Received from Other Libraries	3,615	7,225	9,435	10,758	11,171

Budget

Freeport Community Library	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	308,185	343,328	362,100	345,100	363,800
Contracted Services	36,320	43,211	50,620	45,860	53,520
Special Projects					
Supplies	62,816	67,351	61,250	52,500	63,500
Total	407,322	453,890	473,970	443,460	480,820

Forecast

Freeport Community Library	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	363,800	372,895	384,082	392,724
Contracted Services	53,520	53,520	53,520	53,520
Special Projects				
Supplies	63,500	63,500	63,500	63,500
Total	480,820	489,915	501,102	509,744

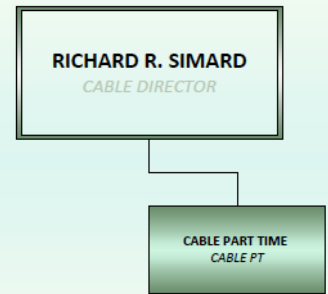
Unassigned Category of Appropriations

Community Cable Television

Department Overview

The Cable Television Director is in charge of ensuring that all Town Council meetings are televised and then indexed and placed on the Town's website video-on-demand program. In addition, the Cable Television Director televises meetings from "off-site" locations such as the community center and the library. The department consists of the director and part-time employees who film events and complete other special projects.

CABLE ORG CHART



Major Accomplishments for FY 2019 and FY 2020

During FY 2019 and FY 2020 The Cable Television Department saw the installation and addition of a new camera control switcher, increasing the ability to control all aspects of a production with just two screens. The Department also began the changeover to HD Television, which will provide the viewers with a much improved picture and audio quality.

FY 2021 Goals and Objectives

The Department will continue the major change over to HD Television. The Cable Television Department has been cablecasting many local events and is always pursuing a better television for the citizens of Freeport. This is projected to be a five year rollout.

Historic Staffing Levels-Five-Year Comparison

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Cable	1.51	1.51	1.72	1.72	1.72	2.12

Performance Measures

	Council Goal:	Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Community Cable Television	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Cable Services per \$1,000 assessment	\$3.21	\$2.97	\$2.85	\$2.75	\$3.16
	Promote intercommunication & information exchange between Councilors and Residents;	Number of Meetings Produced	49	67	51	58	48
	Transparency of decision making and of Town government operations	Number of Meetings Posted on Video-on-Demand	49	62	40	44	48

Budget

Cable TV	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	50,162	72,907	74,200	46,800	78,100
Contracted Services	9,452	8,502	9,690	4,970	8,690
Special Projects	4,800	-	-	400	-
Supplies	2,780	2,547	3,000	2,800	3,000
Total	67,194	83,955	86,890	54,970	89,790

Forecast

Cable TV	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	78,100	80,053	82,454	84,309
Contracted Services	8,690	9,690	9,690	9,690
Special Projects	-	-	-	-
Supplies	3,000	3,000	3,000	3,000
Total	89,790	92,743	95,144	96,999

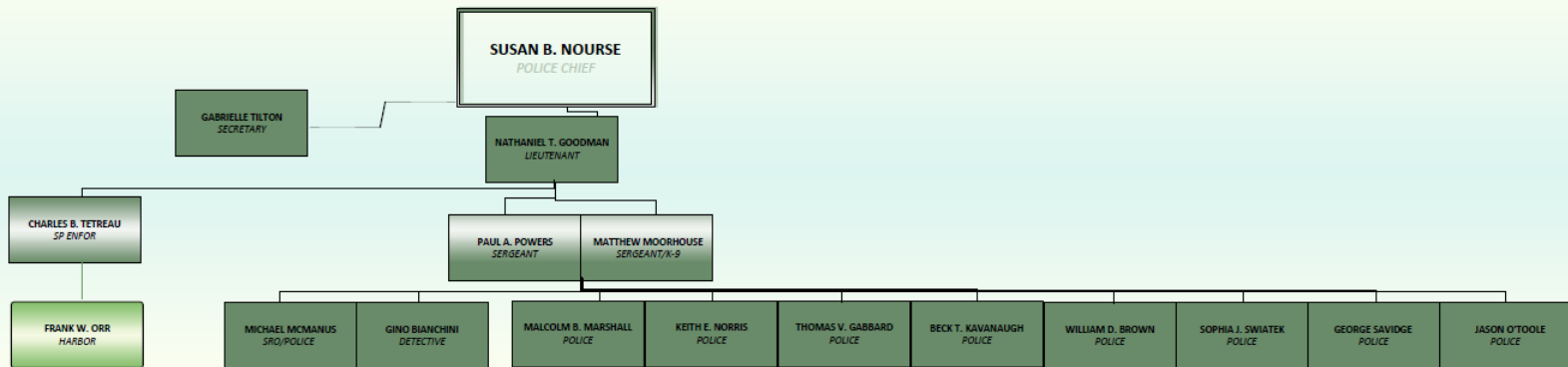
Protection and Enforcement

Police Department

Department Overview

The Police Department currently employs one chief, one lieutenant, two sergeants, one detective, one school resource officer, one shellfish warden, eight patrol officers, three reserve officers, one full-time receptionist (shared with the rescue billing staff), and an administrative assistant. The law enforcement officers work ten-hour shifts, and the clerical staff works a regular five-day work week.

POLICE ORG CHART



Major Accomplishments for FY 2019 and FY 2020

During the FY 2019 and FY 2020 period, the police department received funds from Casco Bay C.A.N. (Create Awareness Now) and the Bureau of Alcoholic Beverages and Lottery Operations (funds distributed by Dirigo Safety). These funds were used to enforce crimes related to furnishing and/or selling alcohol to minors, as well as addressing community attitudes and norms which support underage drinking behavior.

Freeport Police Officers provided safety and security services for over 100 events, to include parades, concerts, and road races.

Freeport Police Officers use scenario-based training to sharpen skills related to policing, including physical agility, firearms proficiency, and tactical skills.

Officers participated in Public Safety Open Houses with our public safety partners, Freeport Fire/EMS personnel and other community-based groups.

Officers presented information at Career Days, offered at local schools and colleges, to promote law enforcement and recruit officers. Crime prevention and active shooter trainings were given at local financial institutions and businesses.

FY 2021 Goals and Objectives

The Department will enforce crimes related to underage drinking and possession issues. It will provide information to businesses about identification verification to ensure that local establishments will not be selling alcohol to minors.

The Department will work with their public safety partners, in Freeport and the surrounding area, to prevent crime and promote safe behavior.

The Department will work with community members to inform them of police procedures and policy and ask for participation in reviews of police actions when necessary.

The Department will encourage all officers to remain physically fit, be proficient in the use of firearms, and employ tactical operational skills. They will participate in various training opportunities related to Standard Operating Procedures and Maine Criminal Justice Academy required training standards.

Historic Staffing Levels-Five-Year Comparison						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Police	20.14	20.14	20.00	20.00	20.00	20.00

Performance Measures

Council Goal:		Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Police Department	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Police Services per \$1,000 assessment	\$50.22	\$46.35	\$46.76	\$46.15	\$45.83
		Operating Costs for Marine Resource Services per \$1,000 assessment	\$4.28	\$4.71	\$5.30	\$2.27	\$2.84
		Operating Costs for Dispatch/Reception Services per \$1,000 assessment	\$7.91	\$7.45	\$7.54	\$7.32	\$7.25
		Average Overtime Dollars Per Officer	\$9,263.08	\$6,927.60	\$9,533.43	\$7,390.35	\$7,390.35
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Calls Answered	9,828	9,320	8,411	9,035	9,902
		Number of Arrests	347	278	296	372	254
		Parking Fines Issued	3,273	2,499	1,657	1,405	1,417
		Parking Fines Paid	2,596	2,070	1,409	1,322	1,190
		Traffic Summonses-Fiscal Year	1,790	2,112	1,805	1,261	1,844

Budget

Police	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	1,055,895	1,061,801	1,129,200	1,094,900	1,189,500
Contracted Services	113,137	146,036	147,070	134,330	151,140
Special Projects	-	-	-	-	-
Supplies	12,445	11,154	12,100	11,250	12,100
Total	1,181,478	1,218,991	1,288,370	1,240,480	1,352,740

Marine Resource/Harbor Patrol	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	49,387	57,427	118,500	60,550	124,900
Contracted Services	8,435	16,662	22,155	21,740	21,755
Special Projects	-	-	-	-	-
Supplies	338	1,370	1,250	1,250	1,250
Total	58,160	75,458	141,905	83,540	147,905

Public Safety Reception	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	25,461	28,921	34,500	25,500	34,500
Contracted Services	19,298	17,374	22,600	17,500	23,000
Special Projects	142,140	146,400	150,895	150,895	155,450
Supplies	420	67	250	200	250
Total	187,319	192,761	208,245	194,095	213,200

It is notable that the “special projects” category in the Public Safety Reception budget is the payments from the Town of Freeport to the Town of Brunswick for consolidated dispatch services.

Forecast

Police	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	1,189,500	1,219,238	1,256,237	1,285,376
Contracted Services	151,140	151,190	156,240	156,240
Special Projects	-	-	-	-
Supplies	12,100	12,450	12,650	13,000
Total	1,352,740	1,382,878	1,425,127	1,454,616

Marine Resource/Harbor P	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	124,900	128,178	132,363	135,287
Contracted Services	21,755	24,505	25,305	25,605
Special Projects				
Supplies	1,250	1,250	1,250	1,250
Total	147,905	153,933	158,918	162,142

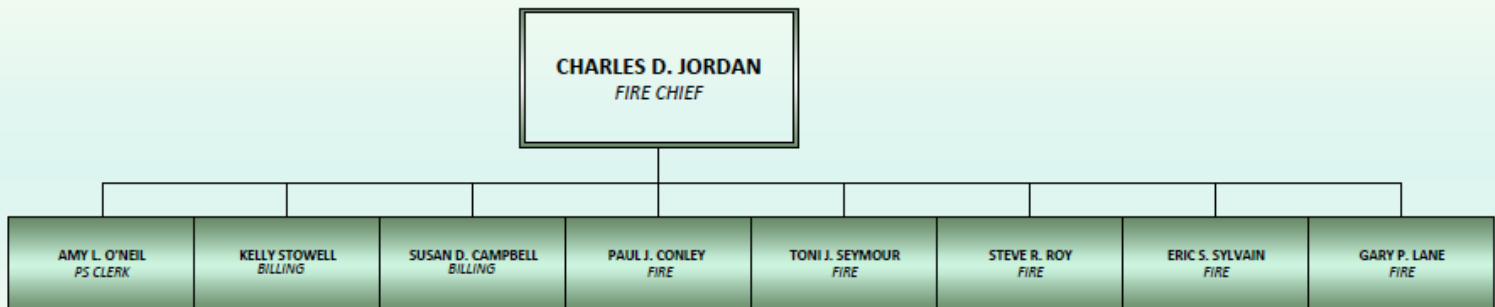
Public Safety Reception	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	34,500	35,350	36,396	37,203
Contracted Services	23,000	23,000	23,000	23,000
Special Projects	155,450	160,114	164,917	169,864
Supplies	250	250	250	300
Total	213,200	218,714	224,562	230,368

Fire and Rescue Department

Department Overview

The Fire and Rescue Department are supervised by the fire chief; and include three deputy chiefs (one full-time and two part-time), three captains (all call personnel), and seven lieutenants (all call personnel), and approximately 50 call personnel. This includes firefighters, emergency medical technicians (EMT-B, EMT-I, and EMT-P levels).

FIRE/RESCUE ORG CHART



Major Accomplishments for FY 2019 and FY 2020

FY 2020 saw the bidding of a new ambulance to replace Rescue 5. This model will be built on a heavier, truck-type chassis and should provide better service with fewer necessary repairs.

The Quality Assurance/Quality Improvement (QA/QI) Committee developed and implemented a policy to assess, analyze, critique, and improve current processes of emergency medical services (EMS) delivery. An external review of all calls is now being performed.

The Department equipped all apparatus with tire pressure monitoring systems to improve the safety of vehicle operations and to extend the lives of the very expensive commercial-grade tires with which the fire and ambulance apparatus are equipped. This will be followed up with a department-wide tire maintenance program to be implemented in early FY 2021.

Emergency Vehicle Response Fire Protection Services completed an apparatus study which will serve as the general blueprint for implementation of an apparatus replacement and maintenance program. Although the vehicle maintenance budget was significantly overspent, it should be noted that significant strides were made in the overall condition of the apparatus and I am pleased to report that all are in very good working order for their age. The study recommended replacement of Engine 1 and Tank 2 with a single apparatus. Initial investigations regarding such a vehicle began in late FY 2020.

Although we have yet to produce an Emergency Operations Plan (EOP) for the Town of Freeport, I am happy to report that we have collected, through recent experience, a good deal of data and context for the plan in most areas. More importantly, Cumberland County Emergency Management Agency is considering development of the base plan for all county towns, with input from the towns, so there are not 28 different basic plans. This will facilitate mutual aid and resource sharing as no town is likely to be able to properly mitigate an incident that rises to the level that would require implementation of the EOP.

The major project for the year was the movement of the staff dormitories from the Annex to the Fire Station and the movement of billing services from the Fire Station to the Annex. This was necessitated due to the lack of fire separation between the Building and Grounds Shop (basement) and the Fire Department Dormitory (first floor). Additionally, the location of the dormitories within the Fire Station makes much more sense from an operational perspective, with better turnout times and enhanced responder safety.

No review of FY 2020 would be complete without consideration being given to COVID-19 and its impact on the operation of the Department. While I spent a few nights of tossing and turning and hoping our personal protective equipment (PPE) supply would hold out until it could be replenished, I am happy to report that, in the end, we never ran short.

Most impressive to me is the fact that the firefighters and emergency medical technicians of your fire department, Freeport Fire Rescue, never left a shift uncovered from the beginning of the pandemic to the end of the fiscal year. I am duly impressed by their dedication.

FY 2021 Goals and Objectives

Given the arrival of COVID-19, some of these Goals and Objectives are holdovers or extensions from FY 2020

The Department will draw up specifications for a single Pumper Tanker to replace Engine 1 and Tank 2 and award the bid for the same. It is likely, given build times, that the unit will be received in FY 2021.

The Department will revive and enhance its building inspection program and will ask the Town Council for the ability to inspect apartment buildings (three or more units). This will also allow us to conduct pre-fire and pre-emergency planning for public buildings within our community to better respond to and mitigate emergencies at these facilities.

The Department will seek promotional and funding partners with whom to develop and implement a residential smoke detector installation program for those in need.

The Department will make a presentation to the Town Council seeking approval to contract for cost recovery services for responses to motor vehicle accidents, fuel spills, etc. In these cases, bills will be sent for our responses, as with our current billing for emergency medical services (EMS) calls.

The Fire Chief/EMA Director will participate, at the county level, in the development of the base plan for a county-wide Emergency Operations Plan. This will be used as the foundation for all individual town plans so as not to have 28 different basic plans. This will facilitate mutual aid and resource sharing as no town is likely to be able to properly mitigate an incident that rises to the level that would cause implementation of the EOP.

The Department will complete the implementation of a tire maintenance program which will provide for safer apparatus operation and provide for longer tire life.

The Department will look to implement a more aggressive, hands-on training schedule utilizing both in-house and outside instruction for all full-time, per diem, and call division firefighters. This anticipates the construction and opening of the regional training facility at the Yarmouth Transfer and Recycling Center in early September 2020.

Develop a plan that more realistically represents the current and likely future situation regarding the provision of staffing through the call and per diem staffing model.

Historic Staffing Levels-Five-Year Comparison						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Fire/Rescue	25.95	25.95	25.95	26.95	26.95	25.95

Performance Measures

Council Goal:		Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Fire and Rescue Departments	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Fire Services per \$1,000 assessment	\$21.67	\$17.66	\$17.83	\$26.62	\$26.40
		Operating Costs for Rescue Services per \$1,000 assessment	\$14.35	\$14.53	\$14.31	\$14.67	\$15.77
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Structure Fire Responses	24	21	15	24	7
		Total Fire Calls	NA	NA	NA	530	844
		Patients Transported	923	770	816	1,017	1,208
		Emergency Bills Issued	923	770	750	594	1,072

Budget

Fire	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	640,137	617,491	589,500	673,491	608,400
Contracted Services	61,446	65,954	88,600	120,150	84,100
Special Projects					
Supplies	29,246	18,778	19,200	14,400	19,700
Total	730,829	702,223	697,300	808,041	712,200

Rescue	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	310,463	330,580	369,200	284,700	326,900
Contracted Services	51,902	58,853	56,190	50,800	54,690
Special Projects					
Supplies	32,197	30,077	41,800	42,150	42,800
Total	394,562	419,510	467,190	377,650	424,390

Forecast

Fire	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	608,400	623,123	640,616	654,130
Contracted Services	84,100	84,850	85,100	85,100
Special Projects				
Supplies	19,700	19,750	19,750	19,750
Total	712,200	727,723	745,466	758,980

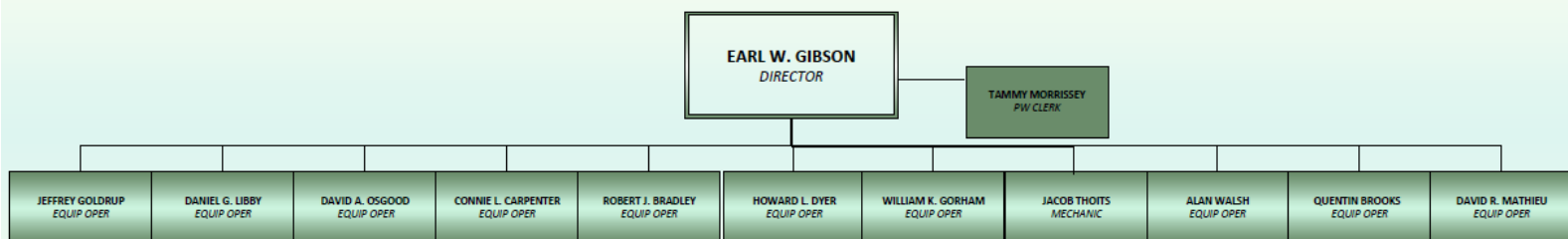
Rescue	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	326,900	335,073	345,125	352,890
Contracted Services	54,690	54,940	55,190	55,190
Special Projects				
Supplies	42,800	44,800	47,800	47,800
Total	424,390	434,813	448,115	455,880

Public Works/Solid Waste

Public Works Department Department Overview

The Public Works Department is comprised of a superintendent, crew leader, nine equipment operators, one mechanic and an assistant. The Public Works Department takes responsibility for all infrastructure improvements on Town roads (drainage and paving), snow plowing and sand/calcium chloride application, tree maintenance, ditching, and supervising any large-scale projects that are contracted to outside companies. Normally, the Town staff completes all road reconstruction work, and the foundation of the roadways. The paving is contracted to an outside company and supervised by the Public Works Department.

PUBLIC WORKS ORG CHART



Major Accomplishments for FY 2019 and FY 2020

The Public Works Department, in preparation for the reconstruction and pavement overlay, checked and replaced all of the drainage systems on Baker Rd. The base pavement on Baker Road (from Cedar Lane to the end) was completed in August 2018. The readjustment of driveway aprons on both South Freeport Road (from Smelt Brook to Porters Landing Road) and Curtis Road was completed in September 2018. In addition to these projects, the Public Works Department started and completed the construction of a new sidewalk on Snow Road, Elm Street and Justin's Way.

The following general overlay projects were completed in FY2019: Foster Avenue, Old Brunswick Road, Old County Road Extension, Daisy Drive, Tulip Avenue, Buttercup and Ware Road and the second half of the Public Safety parking lot. The Public Works Department was able to do general maintenance on Baker Road, Pleasant Hill, and much of Flying Point, Staples Point and Spar Cove Roads to include ditching, removal of winter sand build-up, removal of dead trees, and replacement of driveway culverts as needed. Winter time operations resulted in 42 events this year which brought us 74 inches of snow and required us to do 2 snow removals in the downtown area, bringing our snow dump to near full capacity.

The final surface pavement was completed on Baker Road (from Cedar Lane to the end of the Town's way) at the end of June 2019.

The following is a list of roads paved this fiscal year: Carriage Road, Poland Road, Abenaki Way, Gay Drive, Pratt Street, Percy Street, Richards Lane, Old County Road (from Webster to the 295 overpass). These were pavement overlay projects which were in the Operating Budget.

Ditching work, with the replacement of driveway culverts as needed, as well as the removal of winter sand build-up, dead trees, roadside mowing and pavement symbol painting are yearly on-going projects for Public Works.

The Town had 30 snow/ice events this year with a total of 65.75 inches of snow – we did 1 overnight snow removal and a few daytime snow removals in the downtown area

FY 2021 Goals and Objectives

Public Works has the following Capital Budget project planned for FY2021: the reconstruction of Grant Road. The following roads are also planned for reconstruction, but they would fall under the Operating Budget: Old South Freeport Road and Cove Road. Finally, the Public Works Department is planning to finish the general maintenance on Spar Cove Road and to also to do ditching and maintenance on Lower Mast Landing Road.

Historic Staffing Levels-Five-Year Comparison						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Public Works	12.85	12.85	12.85	13.85	13.85	14.90

Performance Measures

Council Goal:		Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Public Works Roads Program	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Public Works Services per \$1,000 assessment	\$69.65	\$57.11	\$61.72	\$60.87	\$57.66
		Operating Costs for Town Engineering Services per \$1,000 assessment	\$5.17	\$4.68	\$4.42	\$4.53	\$5.06
		Operating Costs for Hunter Rd Field Services per \$1,000 assessment	\$5.63	\$4.61	\$4.45	\$4.42	\$4.25
		Average Overtime Dollars Per Driver	\$7,882.78	\$4,580.89	\$6,897.22	\$7,947.77	\$6,640.02
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Inches of Snow Plowed	117	55	107	99	74
		Yards of Road Salt Used	1,579	1,420	1,305	1,450	1,636
		Yards of Sand Used	1,227	768	1,074	1,332	1,611
		Gallons of Liquid Calcium Chloride Applied	11,632	13,586	17,411	19,744	21,853

Budget

Public Works General	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	600,939	664,669	729,030	645,700	740,680
Contracted Services	192,121	166,092	172,250	198,091	182,750
Special Projects					
Supplies	25,312	28,334	27,000	26,500	27,000
Total	818,372	859,095	928,280	870,291	950,430

Public Works Summer Roads	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	-	-	-	-	-
Contracted Services	-	-	-	-	-
Special Projects	439,346	383,664	443,100	368,100	293,100
Supplies	113,821	120,879	139,400	126,200	139,400
Total	553,167	504,543	582,500	494,300	432,500

Public Works Winter Roads	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	-	-	-	-	-
Contracted Services	-	-	-	-	-
Special Projects	-	-	-	-	-
Supplies	168,624	155,016	171,500	136,695	171,500
Total	168,624	155,016	171,500	136,695	171,500

Public Works Tree & Park	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	-	-	-	-	-
Contracted Services	14,159	8,000	8,000	8,000	8,000
Special Projects	-	-	-	-	-
Supplies	3,757	6,863	5,000	4,800	12,000
Total	17,916	14,863	13,000	12,800	20,000

Town Engineer	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	94,198	102,402	107,100	106,600	105,100
Contracted Services	6,276	7,418	9,500	6,400	9,500
Special Projects	14,055	24,553	24,700	24,700	31,000
Supplies	1,440	161	300	300	300
Total	115,969	134,534	141,600	138,000	145,900

HRF Fields Maintenance	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel					
Contracted Services	113,088	112,968	123,700	121,200	122,200
Special Projects					
Supplies					
Total	113,088	112,968	123,700	121,200	122,200

Forecast

Public Works General	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	740,680	759,197	781,973	799,567
Contracted Services	182,750	182,950	184,950	187,950
Special Projects				
Supplies	27,000	27,350	27,950	28,200
Total	950,430	969,497	994,873	1,015,717

Public Works Summer Road	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	-	-	-	-
Contracted Services	-	-	-	-
Special Projects	293,100	453,200	453,300	458,500
Supplies	139,400	139,400	139,400	139,400
Total	432,500	592,600	592,700	597,900

Public Works Winter Road	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	-	-	-	-
Contracted Services	-	-	-	-
Special Projects	-	-	-	-
Supplies	171,500	173,750	175,750	178,000
Total	171,500	173,750	175,750	178,000

Public Works Tree & Park	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	-	-	-	-
Contracted Services	8,000	8,000	8,000	8,000
Special Projects	-	-	-	-
Supplies	12,000	5,000	5,000	5,000
Total	20,000	13,000	13,000	13,000

Town Engineer	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	105,100	107,728	110,959	113,456
Contracted Services	9,500	9,500	9,500	9,500
Special Projects	31,000	31,000	31,000	31,000
Supplies	300	300	300	300
Total	145,900	148,528	151,759	154,256

HRF Fields Maintenance	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel				
Contracted Services	122,200	125,107	129,101	132,185
Special Projects				
Supplies				
Total	122,200	125,107	129,101	132,185

Solid Waste and Recycling Center

Department Overview

The Solid Waste/Recycling Department consists of the facility manger, one full-time, and several part-time employees under the supervision of the Town Engineer. The primary role of the department is the operation of the recycling center/transfer station on Hedgehog Mountain Road, and the operation of four satellite recycling (Silver Bullet) locations. The single-sort recycling materials are delivered to ecomaine recycling center in Portland for no fee (only subject to the market volatility), thereby in most cases reducing the cost of waste disposal Townwide.

Major Accomplishments for FY 2019 and FY 2020

In August of 2019, at the Town Council's direction, the Recycling Containers (also known as Silver Bullets) at Doherty's Market and South Freeport Village were removed to reduce costs and decrease recyclable contamination rates. Contamination levels and hauling costs associated with the Recycling Containers have decreased despite the slight increase in hauling frequency since five recycling collection sites were consolidated into three sites. The contamination rates at Hunter Road and West Street have improved to a range of 5 and 10 percent compared to the range of 15 and 20 percent prior to removal. The volume of recyclables received at the Transfer Station has significantly increased; however, contamination rates remain below 5 percent. This metric speaks to the dedication of staff and impacts on the monitoring program.

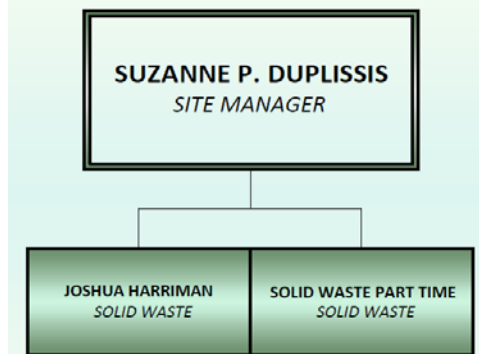
FY 2021 Goals and Objectives

The Town will be retiring the 1996 Case Front End Loader which is used to manage brush, compost, wood, and demolition debris. The loader was handed down from Public Works before serving the Transfer Station for many years. The fiscally wise decision was made to invest in new equipment rather than spend additional money on temporary repairs.

With time and use, the retaining wall behind the bulky waste and metal rolloff containers has shifted. The shifting blocks have created large gaps requiring safety improvement measures. Work will be performed to the wall which will shore up and stabilize it for another 30 years.

With the Covid-19 pandemic, processes at the Transfer Station will be modified to keep both residents and staff safe from the virus. The building where staff processes payments will undergo updates that will allow residents to safely conduct payment transactions from outside the building. These improvements are derived from social distancing policies intended to reduce everyone's exposure. An alternate payment method to the paper punch card system is also being explored.

SOLID WASTE ORG CHART



Historic Staffing Levels-Five-Year Comparison						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Solid Waste/Recycling	2.80	2.80	2.35	2.35	2.35	3.60

Performance Measures

Council Goal:		Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Solid Waste Department	Prioritize, evaluate and control expenditures in operating and capital budgets to maintain a stable tax rate	Operating Costs for Recycling Services per \$1,000 assessment	\$18.23	\$16.17	\$16.99	\$17.78	\$17.87
		Tons of Material Recycled in Silver Bullets	503	523	502	464	445
		Tons of Material Disposed at ecomaine	1,510	1,502	1,558	1,526	1,576
	Maintain stable tax rate, while providing the highest quality of services possible within the resources available	Percent of Waste Recycled	36	37	37	30	35
		Tons Recycled by Pinetree	164	200	189	195	194
		Tons of Recyclables Brought to the Recycling Center	178	162	183	160	206
		Visits to the Recycling Center for Household Clean-Up Week	711	678	771	785	833
		Tons of Electronic/Universal Waste Recycled	20	23	13	19	11

It is notable that the amount recycled by hauler Pine Tree Waste is included; many residents have this outside contractor collect their trash and recycling (this is not a service the Town provides), and Pine Tree reports their recycling figures back to the Town.

Budget

Solid Waste/Recycling	2018 Actual	2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Personnel	107,639	102,431	109,500	124,350	119,100
Contracted Services	332,829	364,043	360,375	329,115	362,875
Special Projects					
Supplies	14,713	8,818	12,100	10,100	12,100
Total	455,181	475,291	481,975	463,565	494,075

Forecast

Solid Waste/Recycling	FY 2021 Budget	FY 2022 Forecast	FY 2023 Forecast	FY 2024 Forecast
Personnel	119,100	121,503	124,458	126,740
Contracted Services	362,875	362,875	367,150	367,400
Special Projects				
Supplies	12,100	12,100	12,100	12,100
Total	494,075	496,478	503,708	506,240



Photo Courtesy Town Staff

THE WINSLOW PARK FUND



*Photo Courtesy
Town Staff*

The Winslow Park Special Revenue Fund

Department Overview

Since Adelaide Winslow Harb donated the Park in 1953, the Town has been operating the Park, and as the donation stipulates, placing all revenues generated into a special revenue fund. The Park generates approximately \$300,000 in annual camping and entrance fees, and average expenditures are approximately \$295,000 annually. The Park employs a manager, who lives at the Park year-round and approximately 15 summer gatehouse keepers and grounds people. The annual payroll and benefits for employees has historically been approximately \$160,000, and the remaining \$135,000 goes into grounds maintenance, utilities, and other requirements of maintaining a large waterfront Park, campground, and playground.

Major Accomplishments for FY 2019 and FY 2020

The 2019-2020 Fiscal Year saw a number of upgrades to Winslow Park.

The old deck overlooking the water on the back of the Harb cottage boat house was removed and completely reconstructed. Staff worked over the summer to continue to replace picnic tables in the park. An additional 50 were built. Many of the grills in the picnic area were also replaced.

Park staff renovated the bathroom at the farmhouse as well as upgrading plumbing. The park commission put in a lot of time working on upgrading the parks master plan as well as working on designs for a more accessible beach and a better parking layout.

FY 2021 Goals and Objectives

Many large projects have been put on hold in order to control the parks savings and balance the budget due to the pandemic. The park hopes to begin construction on a ramp to the beach and additional handicapped parking as soon as finances allow. There is also a plan to finish unused space in the farmhouse barn for larger administrative office space. We will continue to replace all the old picnic tables in the park

Performance Measures

Council Goal:		Performance Measure:	Calendar Year				
Winslow Park	Be active in maintaining a strong relationship with neighboring municipalities		2015	2016	2017	20118	2019
		Family Season Passes	499	530	500	516	506
		Daily Visitors	25,316	25,890	23,333	23,680	23,072

In addition to the items above, the Winslow Park staff hosts a summer concert series including eight music concerts during the months of July and August, hosts the Camp Seaside that is organized and sponsored by the Recreation Department of RSU #5, hosts all Freeport Community Education running races, hosts the Close to the Coast race, donates a one week stay at Harb Cottage to the Freeport Community Services for the auction, donates one weekend to the Wolfe's Neck Farm for their auction, donates season passes to the Freeport Community Services and YMCA for the needy families with children, hosts three free weeks of camping for Freeport residents, hosts the Lobsterman Triathlon that attracts 1,000 people to the Park, and participates in the Maine Healthy Beaches program which requires weekly water testing. The Park is open year-round, and while there is a small fee of \$3 for non-residents and \$2 for Freeport residents, the Park is free during the off-season for walking and sight-seeing.

Budget

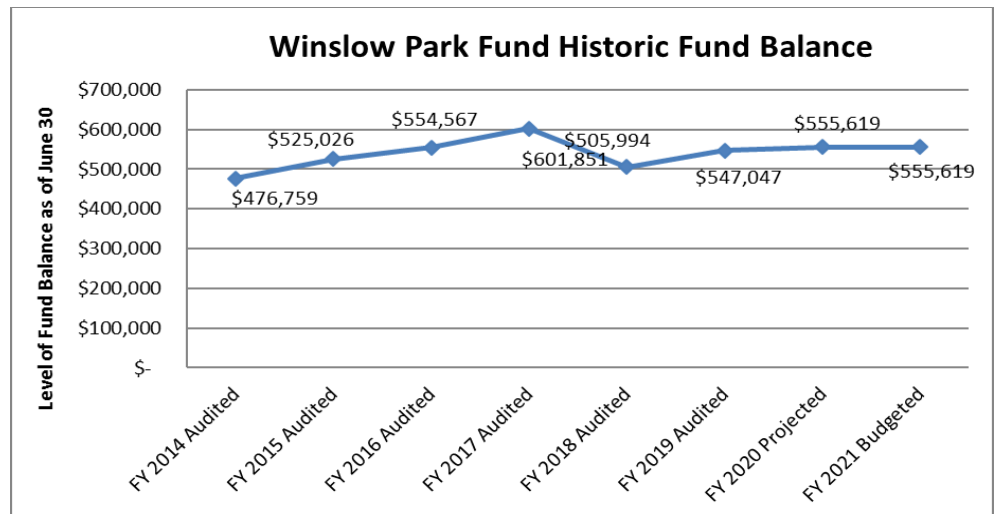
Winslow Park										
	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Projected	FY 2021 Budgeted		
Beginning Balance	\$ 417,279	\$ 476,759	\$ 525,026	\$ 554,567	\$ 601,851	\$ 505,994	\$ 547,047	\$ 555,619		
Revenue	\$ 284,006	\$ 279,828	\$ 284,861	\$ 298,386	\$ 290,936	\$ 324,693	\$ 281,150	\$ 322,660		
Expenditures	\$ 224,526	\$ 231,561	\$ 255,320	\$ 251,102	\$ 386,793	\$ 283,640	\$ 272,578	\$ 322,660		
Other Sources/(Uses)										
Ending Balance	\$ 476,759	\$ 525,026	\$ 554,567	\$ 601,851	\$ 505,994	\$ 547,047	\$ 555,619	\$ 555,619		
Change in Fund Balance	\$ 59,480	\$ 48,267	\$ 29,541	\$ 47,284	\$ (95,857)	\$ 41,053	\$ 8,572	\$ -		

The Park's historic fund balance is shown from FY 2014 through the June 30th, 2021 budget in addition to a more detailed revenue and expenditure report. It is notable that during the FY 2018 fiscal year, the Park underwent large-scale capital projects, including the construction of a new garage and relocation of a new recreation hall (Pound of Tea Building). This is the reason for the decline in fund balance during that year.

Town of Freeport Summary of Revenues and Expenditures-Winslow Park Fund										
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021		Increase (Decrease)	% Change	
Beginning Fund Balance	\$ 525,026	\$ 554,567	\$ 601,851	\$ 505,994	\$ 547,047	\$ 555,619		\$8,572	1.57%	
Revenues										
Taxes										
Licenses, Permits, and Fees	\$ 284,861	\$ 298,386	\$ 290,936	\$ 324,693	\$ 281,150	\$ 322,660		\$41,510	14.76%	
Intergovernmental										
Charges for Service										
Fees and Fines										
Unclassified										
Investment Earnings										
Total Revenues	\$ 284,861	\$ 298,386	\$ 290,936	\$ 324,693	\$ 281,150	\$ 322,660		\$41,510	14.76%	
Expenditures										
General Government										
Public Safety										
Public Works										
Community Services	\$ 255,320	\$ 251,102	\$ 386,793	\$ 283,640	\$ 272,578	\$ 322,660		\$50,082	18.37%	
Education										
Insurance and Fringe Benefits										
Unclassified										
Debt Service										
Total Expenditures	\$ 255,320	\$ 251,102	\$ 386,793	\$ 283,640	\$ 272,578	\$ 322,660		\$50,082	18.37%	
Other Financing Sources/(Uses)										
Change in Fund Balance	\$ 29,541	\$ 47,284	\$ (95,857)	\$ 41,053	\$ 8,572	\$ -				
Ending Fund Balance	\$ 554,567	\$ 601,851	\$ 505,994	\$ 547,047	\$ 555,619	\$ 555,619		\$0	0.00%	

As seen in the above table, the Winslow Park fund's fund balance has historically increased annually, and declines are normally attributable to a large-scale capital project such as the new garage construction or fencing and barrier replacement project as in during FY 2018. The chart below is a graphic representation of the ending fund balances shown above. Below is the FY 2021 budget as passed by the Town council, and above is a basic revenue and expenditure worksheet showing the changes in fund balance from FY 2014-FY 2021 budget.

While the table above shows the FY 2014-FY 2021 actual (or budget) figures and fund balance computations, the table to the right shows the fund balance computations for the Fund since FY 2014. The natural increase in fund balance due to the inherent profitability in the Winslow Park operations is shown. During FY 2018, the Winslow Park commission approved fencing and barrier replacements, farmhouse renovations, and maintenance shop replacement. The FY 2020 fund balance is projected to increase again due to the projects being complete.



Winslow Park	2018 Actual	2019 Actual	2020 Projection	2021 Budget
Personnel	129,581	126,236	133,938	162,440
Contracted Services	64,535	77,255	78,790	100,220
Special Projects	168,597	62,749	36,500	37,000
Supplies	24,079	22,598	23,800	23,000
Total	386,793	288,839	273,028	322,660

DESTINATION FREEPORT TAX INCREMENT FINANCING DISTRICT FUND



Deserted Downtown_COVID-19

Photo Courtesy Town Staff

The Destination Freeport TIF Special Revenue Fund

Fund Overview

The Destination Freeport Tax Increment Financing Fund was created in 1999 to improve infrastructure in the downtown commercial area of Freeport. The Village was experiencing a large increase in lodging accommodations, and the Town felt it necessary to enhance the infrastructure and facilities in the downtown area. The idea was that Freeport was becoming a destination in Maine, as opposed to a daytime shopping location. People were now coming from all over the country to visit Freeport and stay overnight. The original TIF agreement with the State's Department of Economic and Community Development was a ten-year agreement. Since that time, however, the TIF has been extended twice, and the new expiration year is 2029. The TIF "cap", or the amount of property value to be "captured" and placed into the TIF account has increased to \$20 million annually. This is currently generating approximately \$300,000 in annual increment, or TIF property tax revenue.

Major Accomplishments for FY 2019 and FY 2020

Over the past three years, the TIF funds have mainly been used for sidewalk improvements in Main Street and surrounding eligible streets in the downtown area, including replacement of the sidewalk detectable panels. However, in 2014 an interesting development in the Destination Freeport TIF district is that the Town Council shifted its contribution to the Town's economic development agencies (Chamber of Commerce and Freeport Economic Development Corporation) from the general fund (for FEDC) to the TIF fund. This is an eligible expense, and the Council felt it was more appropriate to expend funds on economic development from the TIF district fund. In FY 2021, along with replacing eight sidewalk ramp detectable panels in the downtown, Council had agreed to provide ACAF with funding in the amount of \$133,000 to pursue an arts and cultural center in the downtown district. ACAF is looking to enter into a lease with the local church to remodel their facility to accommodate the arts in addition to their existing worship.

FY 2021 Goals and Objectives

The TIF fund is not a "department" as there are in other funds, so goals and objectives will be listed as the projects to be completed. The fund will be funding economic development during FY 2021 along with a beautification plan for Town Hall Site improvements and sidewalk replacement from School Street/Main Street to Middle Street.

Performance Measures

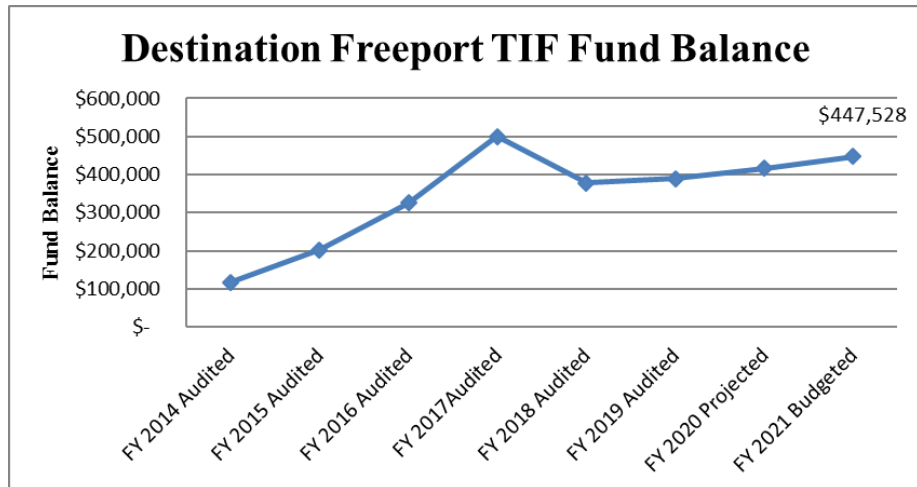
While the Destination Freeport TIF fund increment is used each year to improve the downtown area and promote economic development Town wide, it would not be appropriate to list performance measures for the TIF fund. The fund does not have any dedicated employees, and the economic development agencies supported by the fund are not Town entities. Both the Freeport Economic Development Corporation and Chamber of Commerce work closely with the Town staff but they are distinct entities. The FEDC is reported as a discrete component unit of the Town for financial statement presentation, but its governing board is distinctly separate from the Town Council.

Budget

The Destination Freeport five-year TIF program budget was adopted by the Town Council on April 23rd, 2019, and the budget is scheduled to be adopted on June 18th, 2019. The budget includes sidewalk improvements, ACAF funding for a performing arts center, economic development contributions, and a \$20,000 credit enhancement payment to the developer of the Nordica Theatre project. The TIF fund's fund balance would not be benchmarked as other special revenue funds, as it routinely contains capital projects of different sizes. A fund balance comparison from FY 2013-FY 2020 budgeted is included here for reference, but the fluctuation is always due to the size of the capital projects in the fund. It is notable that the FY 2020 budget includes a budgeted increase in fund balance of \$130,000; this is due in part to the large capital improvements in the fund relative to the tax increment for the upcoming year.

Destination Freeport TIF Fund										
	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Projected	FY 2021 Budgeted		
Beginning Balance	\$ 170,891	\$ 116,704	\$ 202,206	\$ 326,069	\$ 499,734	\$ 377,519	\$ 389,528	\$ 416,528		
Revenue	\$ 269,450	\$ 268,600	\$ 307,980	\$ 307,473	\$ 299,000	\$ 301,000	\$ 286,000	\$ 286,000		
Expenditures	\$ 323,637	\$ 183,098	\$ 184,117	\$ 133,808	\$ 421,215	\$ 288,991	\$ 259,000	\$ 255,000		
Other Sources/(Uses)										
Ending Balance	\$ 116,704	\$ 202,206	\$ 326,069	\$ 499,734	\$ 377,519	\$ 389,528	\$ 416,528	\$ 447,528		
Change in Fund Balance	\$ (54,187)	\$ 85,502	\$ 123,863	\$ 173,665	\$ (122,215)	\$ 12,009	\$ 27,000	\$ 31,000		

The Destination Freeport TIF District's historic fund balance is shown at the right; the District generates approximately \$300,000 annually and those funds are spent on downtown infrastructure and economic development projects ranging from sidewalks, paving, snow and sand removal equipment, and the Freeport Economic Development Corporation economic development nonprofit agency.



Town of Freeport Summary of Revenues and Expenditures-Destination Freeport TIF Fund										
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Increase (Decrease)	% Change		
Beginning Fund Balance	\$ 202,206	\$ 326,069	\$ 499,734	\$ 377,519	\$ 389,528	\$ 416,528	\$27,000	6.93%		
Revenues										
Taxes	\$ 307,980	\$ 307,473	\$ 299,000	\$ 301,000	\$ 286,000	\$ 286,000	\$0	0.00%		
Licenses, Permits, and Fees										
Intergovernmental										
Charges for Service										
Fees and Fines										
Unclassified										
Investment Earnings										
Total Revenues	\$ 307,980	\$ 307,473	\$ 299,000	\$ 301,000	\$ 286,000	\$ 286,000	\$0	0.00%		
Expenditures										
General Government										
Public Safety										
Public Works										
Community Services										
Education										
Insurance and Fringe Benefits										
Unclassified	\$ 184,117	\$ 133,808	\$ 421,215	\$ 288,991	\$ 259,000	\$ 255,000	-\$4,000	-1.54%		
Debt Service										
Total Expenditures	\$ 184,117	\$ 133,808	\$ 421,215	\$ 288,991	\$ 259,000	\$ 255,000	-\$4,000	-1.54%		
Other Financing Sources/(Uses)										
Change in Fund Balance	\$ 123,863	\$ 173,665	\$ (122,215)	\$ 12,009	\$ 27,000	\$ 31,000	\$4,000			
Ending Fund Balance	\$ 326,069	\$ 499,734	\$ 377,519	\$ 389,528	\$ 416,528	\$ 447,528	\$31,000	7.44%		

The next table below shows the Destination Freeport's FY 2021 capital budget for a reference point in addition to the FY 2020-FY 2025 adopted five-year program (planning document). While the appropriation for the budget has not yet been done, the intention is that the first year of the five-year program document becomes the appropriation and budget for the fiscal year.

	<u>FY20 Projected</u>	<u>Manager Proposed</u>	<u>Council Approved</u>
<u>FY 2021</u>			
1 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	45,000	45,000	45,000
2 Snowblower/Loader (Shared with TIF - 50%)	60,000	-	-
3 Town Hall Site Beautification	-	75,000	75,000
4 Townwide WiFi	-	-	-
5 Townwide Calendar	-	-	-
6 Downtown Marketing Materials	-	-	-
7 Freeport Economic Development Corporation	100,000	100,000	115,000
Total FY 2021	205,000	220,000	235,000

**DESTINATION TIF VILLAGE IMPROVEMENTS
FY 2021 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

FY 2020 Adopted

	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>
<u>FY 2020</u>			
1 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
2 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	45,000	-	-
3 ACAF Performing Arts Center	-	133,000	133,000
4 Freeport Economic Development Corporation	100,000	100,000	100,000
Total FY 2020	151,000	239,000	239,000

FY 2021-2025 Proposed

	<u>FY20</u>	<u>Manager</u>	<u>Council</u>	<u>Council</u>
	<u>Projected</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>
<u>FY 2021</u>				
1 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	45,000	45,000	45,000	
2 Snowblower/Loader (Shared with TIF - 50%)	60,000	-	-	
3 Town Hall Site Beautification	-	75,000	75,000	
4 Townwide WiFi	-	-	-	
5 Townwide Calendar	-	-	-	
6 Downtown Marketing Materials	-	-	-	
7 Freeport Economic Development Corporation	100,000	100,000	115,000	
Total FY 2021	205,000	220,000	235,000	-

FY 2022

1 Sidewalk-Main St. - NW Side, Key Bank to Post Office (4500 sq.ft)	45,000	45,000	
2 Sweeper (Shared with PWR - 50%)	125,000	125,000	
3 Freeport Economic Development Corporation	100,000	100,000	
Total FY 2022	270,000	270,000	-

FY 2023

1 Sidewalk - West St.- N. Side, Main St. to Depot St. (4500 sq.ft)	45,000	45,000	
2 Freeport Economic Development Corporation	100,000	100,000	
Total FY 2023	145,000	145,000	-

FY 2024

1 Sidewalk - Park St. from Bow St. to Hilton (4500 sq.ft)	45,000	45,000	
2 Freeport Economic Development Corporation	100,000	100,000	
Total FY 2024	145,000	145,000	-

FY 2025

1 Sidewalk Improvement Reserve	100,000	100,000	
2 Freeport Economic Development Corporation	100,000	100,000	
Total FY 2025	200,000	200,000	-

TIF Funds Available:

Unobligated Balance 6/30/19	\$ 389,528
Property Taxes Raised FY20	\$ 286,000
FY 2020 Projects	\$ (139,000)
Economic Development	\$ (100,000)
Funds Committed for Theater Payment - Contract thru FY22	\$ (20,000)
Available 07/01/2019	\$ 416,528

NON-EMERGENCY TRANSPORT FUND



Photo Courtesy Town Staff

The Nonemergency Transport Enterprise Fund

Fund Overview

The Non-Emergency Transport Fund (NET) was established more than thirteen years ago in order to fill a need among residents to provide transport services to the hospital for non-emergency services such as dialysis or other medical appointments. The NET fund shares employees with the regular emergency rescue service, but the rescue service is accounted for in the general fund, and the non-emergency transport program is accounted for on the full-accrual basis in an enterprise fund.

Major Accomplishments for FY 2019 and FY 2020

The Fire and Rescue Department implemented a new staffing template in FY 2016. It allowed for four (4) cross trained fire rescue personnel to be available at the station 24 hours a day to answer all calls for service, fire rescue and transports. This had been a goal since the inception of the NET fund in 2000. Throughout the year staff worked on making this the most efficient and effective model possible to be compliant with the service needs of the community and local areas as well as keeping costs down. Unfortunately, in FY 2016 it was realized that the NET program would not fully recover from the loss in revenue resulting from the Parkview Hospital bankruptcy and closure. The Department then took the initiative to eliminate the third truck (daytime transfer crew) as well as to reduce the staffing model. In the Fall of FY 2017 it became evident that even the reduced program of staffing was going to overrun the budget significantly and the model was further adjusted.

During FY 2019 and FY 2020 the Department maintained the portions of the NET program which provided services to Freeport residents and/or provided financial gain to help offset the impact upon the General Fund.

FY 2021 Goals and Objectives

The Department is continuing efforts to provide excellent service to our billing clients. The continuation with current operations in support of Freeport Fire Rescue and the citizens of the Town of Freeport who require transfer versus transport services.

The Fire and Rescue Department will continue working with the Town Manager and Finance Department to monitor the NET program throughout the year for effectiveness.

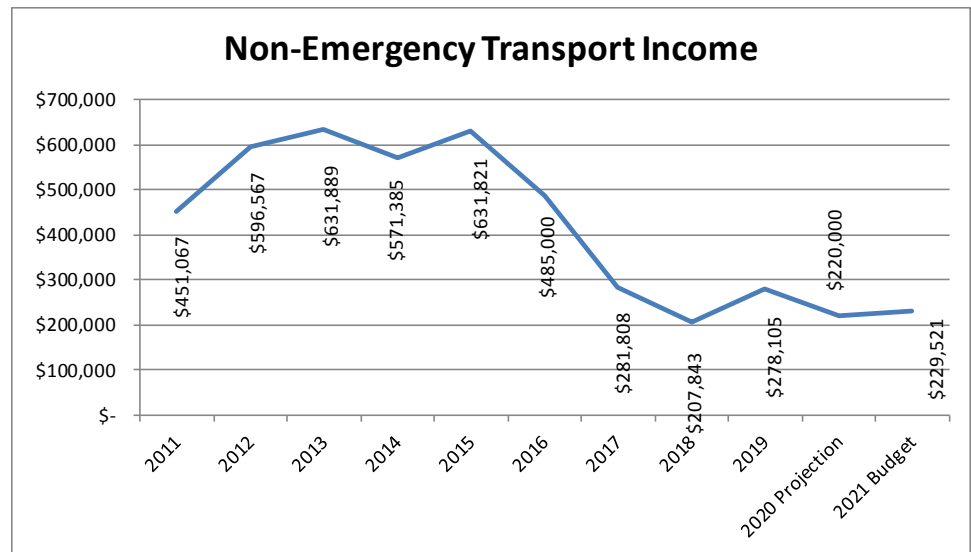
Performance Measures

	Council Goal:	Performance Measure:	2015	2016	2017	2018	2019
Non-Emergency Transport	Be active in maintaining a strong relationship with neighboring municipalities	Non-Emergency Patients Transported	753	327	201	364	430
		Billing Service Billed Runs	6,477	6,357	6,204	6,059	6,363

Budget

NET Program	2018 Actual	2019 Actual	FY 2020 Projection	FY 2021 Budget
Personnel	197,216	192,839	210,896	203,300
Contracted Services	13,285	21,237	17,300	18,300
Special Projects	6,421	6,421	6,421	6,421
Supplies	2,722	910	900	1,500
Transfer to General Fund	-	-	-	-
Total	219,643	221,407	235,517	229,521

As mentioned above, it is notable that historically, the NET fund has transferred between \$45,000 - \$50,000 to the general fund to offset wages that are paid from the general fund for employees who work both emergency and non-emergency duties. In FY 2016 however, staff stopped the transfers in an attempt to maintain positive net assets in the NET fund.



NET Fund										
	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Projected	FY 2021 Budgeted		
Beginning Balance	\$ 247,560	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (237,513)	\$ (180,812)	\$ (196,329)		
Revenue	\$ 571,385	\$ 631,822	\$ 256,294	\$ 281,808	\$ 207,843	\$ 278,108	\$ 220,000	\$ 229,521		
Expenditures	\$ 558,903	\$ 657,358	\$ 666,633	\$ 250,868	\$ 219,675	\$ 221,407	\$ 235,517	\$ 229,521		
Other Sources/(Uses)	\$ 19,212	\$ (50,000)	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Balance	\$ 279,254	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (237,513)	\$ (180,812)	\$ (196,329)	\$ (196,329)		
Change in Fund Balance	\$ 31,694	\$ (75,536)	\$ (460,339)	\$ 30,940	\$ (11,832)	\$ 56,701	\$ (15,517)	\$ -		

Town of Freeport Summary of Revenues and Expenses-Nonemergency Transport Fund										
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021	Increase (Decrease)	% Change		
Beginning Net Assets	\$ 203,718	\$ (256,621)	\$ (225,681)	\$ (237,513)	\$ (180,812)	\$ (196,329)	\$ (15,517)	8.58%		
Revenues										
Taxes										
Licenses, Permits, and Fees										
Intergovernmental										
Charges for Service	\$ 256,294	\$ 281,808	\$ 207,843	\$ 278,108	\$ 220,000	\$ 229,521	\$ 9,521	4.33%		
Fees and Fines										
Unclassified										
Investment Earnings										
Total Revenues	\$ 256,294	\$ 281,808	\$ 207,843	\$ 278,108	\$ 220,000	\$ 229,521	\$ 9,521	4.33%		
Expenditures										
General Government										
Public Safety	\$ 666,633	\$ 250,868	\$ 219,675	\$ 221,407	\$ 235,517	\$ 229,521	\$ (5,996)	-2.55%		
Public Works										
Community Services										
Education										
Insurance and Fringe Benefits										
Unclassified										
Debt Service										
Total Expenditures	\$ 666,633	\$ 250,868	\$ 219,675	\$ 221,407	\$ 235,517	\$ 229,521	\$ (5,996)	-2.55%		
Other Financing Sources/(Uses)	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Change in Net Assets	\$ (460,339)	\$ 30,940	\$ (11,832)	\$ 56,701	\$ (15,517)	\$ -	\$ -			
Ending Net Assets	\$ (256,621)	\$ (225,681)	\$ (237,513)	\$ (180,812)	\$ (196,329)	\$ (196,329)	\$ -			

THE CAPITAL PROJECTS FUND



This is a photo of the road conditions on Pownal Road. It was overlaid through the FY 2020 capital plan and appropriation.

Photo Courtesy Town Staff

The Capital Projects Fund

Fund Overview

The capital projects fund is reserved for items that are non-routine and will cost the Town more than \$5,000 in expenditure. The Town has historically adopted an annual capital budget as part of a five-year capital improvements plan and a 20-year replacement schedule. The capital fund is funded most often through transfers from the reserve funds. The historic and projected fund balance is shown on the tables below.

Town of Freeport Summary of Revenues and Expenditures-Capital Projects Fund

	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Projected FY 2020	Budget FY 2021
Beginning Fund Balance	\$ 4,257,562	\$ 3,444,500	\$ 4,251,387	\$ 3,994,306	\$ 3,735,144	\$ 3,735,144
Revenues						
Taxes						
Licenses, Permits, and Fees						
Intergovernmental						
Charges for Service						
Fees and Fines						
Unclassified	\$ 530,292	\$ 59,466	\$ 190,322	\$ 228,482	\$ -	\$ -
Investment Earnings						
Total Revenues	\$ 530,292	\$ 59,466	\$ 190,322	\$ 228,482	\$ -	\$ -
Expenditures						
General Government						
Public Safety						
Public Works						
Community Services						
Education						
Insurance and Fringe Benefits						
Unclassified						
Capital Outlay	\$ 2,745,956	\$ 907,179	\$ 1,772,437	\$ 1,455,369	\$ 967,725	\$ 2,373,900
Debt Service						
Total Expenditures	\$ 2,745,956	\$ 907,179	\$ 1,772,437	\$ 1,455,369	\$ 967,725	\$ 2,373,900
Other Financing Sources/(Uses)	\$ 1,402,602	\$ 1,654,600	\$ 1,325,034	\$ 967,725	\$ 967,725	\$ 2,373,900
Change in Fund Balance	\$ (813,062)	\$ 806,887	\$ (257,081)	\$ (259,162)	\$ -	\$ -
Ending Fund Balance	\$ 3,444,500	\$ 4,251,387	\$ 3,994,306	\$ 3,735,144	\$ 3,735,144	\$ 3,735,144

Capital Projects Fund																
		FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Projected	FY 2021 Budgeted							
Beginning Balance	\$	2,568,698	\$	3,299,359	\$	4,257,562	\$	3,444,500	\$	4,251,387	\$	3,994,306	\$	3,735,144	\$	3,735,144
Revenue	\$	114,766	\$	1,620	\$	530,292	\$	59,466	\$	190,322	\$	228,482	\$	-	\$	-
Expenditures	\$	976,839	\$	1,426,917	\$	2,745,956	\$	907,179	\$	1,772,437	\$	1,455,369	\$	967,725	\$	2,373,900
Other Sources/(Uses)	\$	1,592,734	\$	2,383,500	\$	1,402,602	\$	1,654,600	\$	1,325,034	\$	967,725	\$	967,725	\$	2,373,900
Ending Balance	\$	3,299,359	\$	4,257,562	\$	3,444,500	\$	4,251,387	\$	3,994,306	\$	3,735,144	\$	3,735,144	\$	3,735,144
Change in Fund Balance	\$	730,661	\$	958,203	\$	(813,062)	\$	806,887	\$	(257,081)	\$	(259,162)	\$	-	\$	-

The Town has a sophisticated and well-planned set of reserve funds and methods of funding and benchmarking these funds. The reserve funds were established approximately 30 years ago, and are currently funded through transfers from the cellular telephone tower leases throughout Town by \$175,000 annually. The old Town library building which was leased to retailer Abercrombie and Fitch historically transferred an additional \$175,000 annually; however, this lease agreement was not renewed in FY 2019 and the Town is currently going through a public process to occupy the space. In addition, any amount above the minimum fund balance that exists as of the end of the fiscal year may be transferred to the reserves after the Town Council is notified of the amount and has a chance to discuss all options for the funds. The Town Council established an energy reserve, and each year half of all energy savings are to be transferred to that reserve fund. In addition, the Town's investment policy dictates that the reserve funds are to be invested 75 percent in fixed income and 25 percent in equity funds. The income from these funds is directed back to the fund, and allocated based upon the percentages of total of each reserve fund. The reserve funds are benchmarked to ensure that each fund is adequately funded in order to complete improvements and replacements as scheduled; the benchmark guidelines are the sum of the five-year plan or 20 percent of the 20-year replacement schedule. Reserve benchmarks are always trailing by one year, as staff uses the audited reserve balances for benchmarking purposes. For example, the 6/30/2019 reserve balances' benchmarks are the sum of the FY 2021-FY 2025 five-year and FY 2021-FY 2041 replacement schedule. The reason for this is that the financial statements for FY 2019 are released in December (or soon thereafter) of 2019; the FY 2021 capital budgeting season begins in March and April of 2020. In addition, historically, the capital plan had been completed on an annual basis. However, a strict reading of the Town's Charter required this to change to run concurrently with the operating budget. Benchmarks are listed below and compared with the FY 2021 adopted capital budget:

Town of Freeport Reserve Funds Draft Reserve Balances 12/31/2019 For Funds Used in the Capital Planning Process	
Police	328,347
Fire	940,201
Rescue	716,120
Public Works	1,035,064
Solid Waste	156,846
Comprehensive Town Improvements	1,177,740
Municipal Facilities	602,144
Cable	502,925
Other	39,012

Major Projects from the Last Five Years

The FY 2015 and FY 2016 capital budgets were among the largest in recent years, as the preceding budgets were smaller than normal due to tough economic times. The five-year capital plan history is listed below with some highlighted projects from those years. The FY 2021 program reflects a sharp increase in comparison to prior year at over \$2.3 million.

Capital Projects Fund - Historic Budgets for Comparison to FY 2021							
Department	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Police	\$ 86,000	\$ 88,000	\$ 155,400	\$ 147,000	\$ 48,000	\$ 110,000	100,000
Fire	\$ 50,000	\$ 750,000	\$ 95,000	\$ -	\$ 67,000	\$ -	908,000
Rescue	\$ 214,000	\$ 196,000	\$ 110,000	\$ -	\$ 20,000	\$ 285,000	63,000
Public Works	\$ 45,000	\$ 223,000	\$ 221,000	\$ 115,000	\$ 240,000	\$ 150,000	80,000
Solid Waste	\$ 12,000	\$ 170,000	\$ -	\$ 50,000	\$ 15,000	\$ 17,000	155,000
Comprehensive Town Improvements	\$ 1,590,000	\$ 681,000	\$ 570,000	\$ 1,064,500	\$ 425,000	\$ 236,000	755,000
Municipal Facilities	\$ 191,500	\$ 165,500	\$ 221,200	\$ 345,500	\$ 330,500	\$ 83,550	138,900
Cable	\$ 36,000	\$ 3,000	\$ 35,000	\$ 132,600	\$ 4,000	\$ 58,600	24,000
Other	\$ 16,000	\$ 25,000	\$ 5,000	\$ -	\$ -	\$ 27,575	150,000
Total	\$ 2,240,500	\$ 2,301,500	\$ 1,412,600	\$ 1,854,600	\$ 1,149,500	\$ 967,725	\$ 2,373,900

Among the large projects in recent years include the FY 2016 appropriation of \$750,000 for a new fire apparatus, Engine 3 which is a 2015 Pierce Quantum 214, along with \$430,000 for reconstruction work on Litchfield Road. Continuing in FY 2017, the Town appropriated to also reconstruct South Freeport Village Road at \$310,000 along with another PACTS (Portland Area Comprehensive Transportation System) Project to overlay South Freeport Road in the DOT “urban Compact” area from Dunning Boatyard to Smelt Brook Road for \$460,000 with \$200,000 coming from PACTS. FY 2018 also saw large road projects including the reconstruction of Curtis Road for \$500,000 and overlay paving on Lower Main Street for \$200,000. For FY 2019, road projects continued with the reconstruction of Baker Road for \$350,000 along with a new loader and roof for Public Works at \$255,000. FY 2020 saw some financial relief on the reserves as major road projects were deferred to the FY 2021 capital plan.

FY 2021 Goals and Objectives

Each project scheduled for FY 2021 has individual goals and objectives, and these are listed with each item in addition to their impact on the operating budget, if applicable.

Performance Measures

The capital projects fund does not have formal performance measures as do the other funds. However, each budgeted item's impact on the operating budget is included in a table in the department. The items are listed by project.

Budget

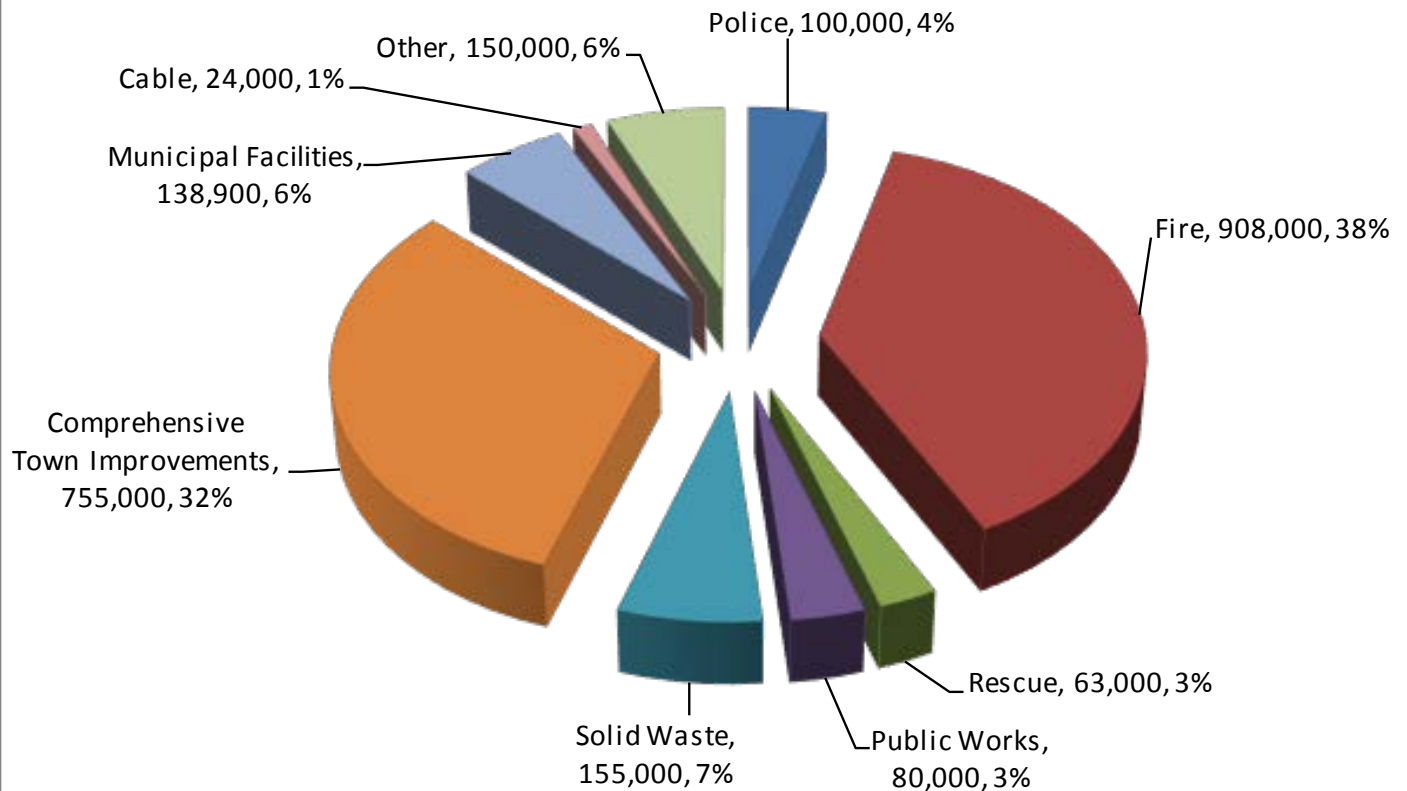
The FY 2021 budget as adopted by the Town Council is listed below in summary, and in detail on the pages that follow.

Town of Freeport Summary of Funding Sources FY 2021 Capital Program

	FY 2020	FY 2021				Funding Source				
	<u>Council Approved</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>		<u>Reserve</u>	<u>Bond</u>	<u>Fund Balance</u>	<u>TIF</u>	<u>Other</u>
Police	110,000	50,000	100,000	-		100,000				
Fire	-	858,000	908,000	-		908,000				
Rescue	285,000	13,000	63,000	-		63,000				
Public Works	150,000	80,000	80,000	-		80,000				
Solid Waste	17,000	155,000	155,000	-		155,000				
Comprehensive Town Imp.	236,000	640,000	755,000	-		755,000				
Municipal Facilities (1)	83,550	170,500	138,900	-		138,900				
Cable	58,600	24,000	24,000	-		24,000				
Other (2)	27,575	160,000	150,000	-		150,000				
Destination Freeport TIF	239,000	220,000	235,000	-		-			235,000	
Winslow Park	-	50,000	50,000	-		-				50,000
Total	1,206,725	2,420,500	2,658,900	-		2,373,900	-	-	235,000	50,000

The detail of each department's capital plan is listed below; the article number is used as a reference for the Town Council during the deliberation and adoption process. The capital plan is discussed and finally adopted by article. The pie chart below shows each article and its percentage of the total FY 2021 capital budget. This gives the Town Council and public the ability to put each department's request into perspective relative to the other FY 2021 improvements and projects. The tables and charts below show each department's five-year capital plan (FY 2021-FY 2025) plus the amount of each FY 2021 budget in relation to the December 31st, 2019, as used as a "draft" reserve balance from which the funds will be transferred for expenditure.

FY 2021 Capital Improvement Program



The pie chart above represents the amount of each capital appropriation by department/program, and the percentage of the total appropriation given to each program.

Article 1-Police Department Capital Improvement Plan and Appropriation

The Police Department's FY 2020 appropriation is listed below for the Town Council's point of reference; the FY 2021-FY 2025 capital improvements program was adopted on May 5th; the FY 2021 appropriation will be made on June 16th along with all other capital appropriations and the operating budget.

POLICE DEPARTMENT ARTICLE I

FY 2020 Adopted

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2020</u>			
1 New K-9 SUV and Changeover Equipment	45,000	45,000	45,000
3 New Patrol SUV and Changeover Equipment	50,000	50,000	50,000
4 Special Enforcement Boat & Motor	5,000	5,000	5,000
5 Replace Bullet-Proof Vests	10,000	10,000	10,000
Total FY 2020	110,000	110,000	110,000

FY 2021-2025 Proposed

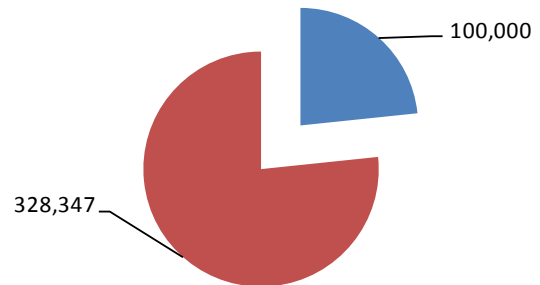
	<u>FY20</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2021</u>				
1 New Patrol SUV and Changeover Equipment	50,000	50,000	50,000	
2 Communications Project		-	50,000	
Total FY 2021	50,000	50,000	100,000	-
<u>FY 2022</u>				
1 New Patrol SUV and Changeover Equipment		50,000	50,000	
2 K9 Recruitment & Training		12,000	12,000	
Total FY 2022		62,000	62,000	-
<u>FY 2023</u>				
1 New Patrol SUV and Changeover Equipment		50,000	50,000	
2 HarborMaster Boat		120,000	120,000	
Total FY 2023		170,000	170,000	-
<u>FY 2024</u>				
1 New Patrol SUV and Changeover Equipment		50,000	50,000	
Total FY 2024		50,000	50,000	-
<u>FY 2025</u>				
1 Audio Recording Equipment		24,000	24,000	
2 Bullet Proof Vests (5 Year Replacement Plan)		20,000	20,000	
3 Audio/Video Car Cameras		30,000	30,000	
4 New Patrol SUV and Changeover Equipment		50,000	50,000	
Total FY 2025		124,000	124,000	-

12/31/2019 Reserve Balances	328,347
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The projects authorized and subsequently approved by the Town Council is the purchase of a new patrol vehicle and the changeover equipment as well as an upgrade to the communications equipment.

New Patrol SUV & Changeover Equipment: Staff is recommending replacing the 2016 Ford Sedan with changeover equipment to a Ford Explorer SUV. The 2016 Ford Sedan has over 69,000 miles and has been a front-line patrol cruiser since its purchase. The request considers the recent cost of SUV cruiser replacements along with the cost to transfer/modify/purchase equipment to outfit the fleet for use and the cost to remove and apply decals. The total request is \$50,000.

Police Capital Expenditures from Reserves vs Total Reserve



Members of the Freeport PD taking part in the Ice Plunge Challenge!

Photo Courtesy Town Staff

Article 2- Fire Department Capital Improvement Plan and Appropriation

The Fire Department's FY 2020 appropriation is listed below for the Town Council's point of reference; the FY 2021-FY 2025 capital improvements program was adopted on May 5th; the FY 2021 appropriation will be made on June 16th along with all other capital appropriations and the operating budget.

FIRE DEPARTMENT ARTICLE II

FY 2020 Adopted	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>

FY 2020

1	No Capital Purchases Requested At This Time	-	-	-
	Total FY 2020	-	-	-

FY 2021-2025 Proposed

	<u>FY20 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2021</u>				
1	Replace Chief's Vehicle	-	45,000	45,000
2	Engine Refurbishment	-	13,000	13,000
3	Communications Project	-	-	50,000
4	Engine/Tanker Apparatus Replacement - MOVED FROM FY23	-	800,000	800,000
	Total FY 2021	-	858,000	908,000

FY 2022

1	SCBA Bottle Replacement	86,500	86,500	-
	Total FY 2022	86,500	86,500	-

FY 2023

1	No Capital Purchases Requested At This Time	-	-	-
	Total FY 2023	-	-	-

FY 2024

1	No Capital Purchases Requested At This Time	-	-	-
	Total FY 2024	-	-	-

FY 2025

1	Ladder 1 Replacement	1,200,000	1,200,000	-
	Total FY 2025	1,200,000	1,200,000	-

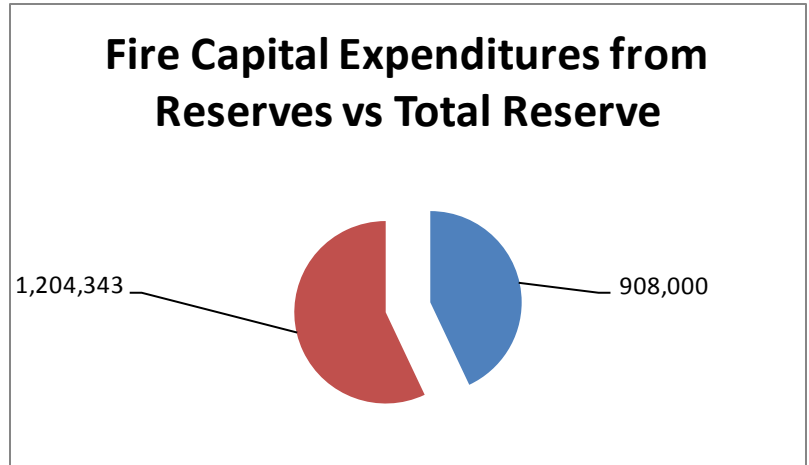
12/31/2019 Reserve Balances	1,204,343
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The Fire Department's capital budget includes the replacement of the Chief's vehicle and related equipment, rebuilding of the Engine refurbishment account, an upgrade to the communications equipment, and the replacement of the Engine/Tanker Apparatus.

Chief's Vehicle Replacement: Staff is recommending moving the purchase of a new Fire Chief's vehicle from the FY22 plan to FY21. In FY20, Chief had felt the vehicle could handle additional mileage for a couple more years; however, it has started to show signs of significant decline in the last year. The total request is \$45,000

Engine Refurbishment: Staff is recommending an appropriation to establish funds to mitigate the expense of unknown repairs to Fire apparatus. With the increasing age of the fleet, there is an increased potential for major costs when these units go in for maintenance or repairs. This would help buffer any operating impacts when these unknown issues arise. The total request is \$13,000

Engine/Tanker Apparatus Replacement: Staff is recommending an appropriation to replace both Engine 1 and Tank 2 into a single apparatus. Engine 1 is nineteen years old and Tank 2 is twenty-one years old. Both units are in need of replacement and will see significant repair/refurbishment costs if not replaced timely. Both units were recommended for current year replacement in the FY20 apparatus study performed by Emergency Vehicle Response which is why Management moved this request from FY23 to FY21. The total request is \$800,000



Article 3- Rescue Department Capital Improvement Plan and Appropriation

The Rescue Department's FY 2020 appropriation is listed below for the Town Council's point of reference; the FY 2021-FY 2025 capital improvements program was adopted on May 5th; the FY 2021 appropriation will be made on June 16th along with all other capital appropriations and the operating budget.

RESCUE UNIT ARTICLE III

FY 2020 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2020</u>			
1 Rescue Replacement (2012) - Rescue 5	250,000	250,000	250,000
2 Office/Dormitory Improvements	35,000	35,000	35,000
Total FY 2020	285,000	285,000	285,000

FY 2021-2025 Proposed

	<u>FY20</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2021</u>				
1 Diesel Emmission Equipment Replacement	-	13,000	13,000	-
2 Communications Project	-	-	50,000	-
Total FY 2021	-	13,000	63,000	-

<u>FY 2022</u>				
1 No Capital Purchases Requested At This Time	-	-	-	-
FY 2022	-	-	-	-

<u>FY 2023</u>				
1 No Capital Purchases Requested At This Time	-	-	-	-
FY 2023	-	-	-	-

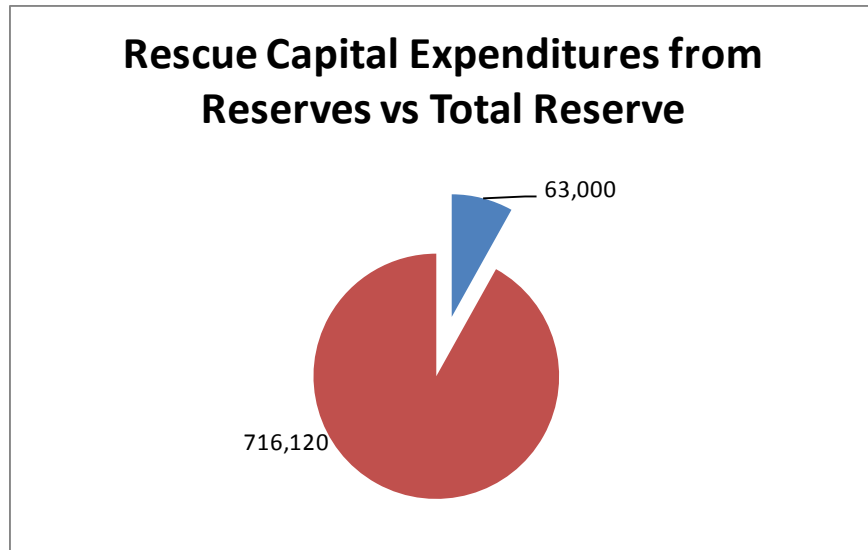
<u>FY 2024</u>				
1 Rescue Replacement (2014) - Rescue 3	275,000	275,000	-	-
FY 2024	275,000	275,000	-	-

<u>FY 2025</u>				
1 Rescue Equipment - Cardiac Monitor Replacement	140,000	140,000	-	-
FY 2025	140,000	140,000	-	-

12/31/2019 Reserve Balances	716,120
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The Rescue Department's budget includes the replacement of the diesel emission equipment and an upgrade to the communications equipment.

Diesel Emission Equipment Replacement: Staff is recommending converting the ten hose connections for the Plymovent system to magnetic coupling units. This system connects to the exhaust unit of the apparatus removing the CO2 from the building as the vehicles idle in preparation of call out. The total request is \$13,000



Article 4- Public Works Department Capital Improvement Plan and Appropriation

The Public Works Department's FY 2020 appropriation is listed below for the Town Council's point of reference; the FY 2021-FY 2025 capital improvements program was adopted on May 5th; the FY 2021 appropriation will be made on June 16th along with all other capital appropriations and the operating budget.

PUBLIC WORKS ARTICLE IV

FY 2020 Adopted		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2020</u>				
1	Wood Chipper	-	-	-
2	Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 9)	150,000	150,000	150,000
Total FY 2020		150,000	150,000	150,000

FY 2021-2025 Proposed

	<u>FY20 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2021</u>				
1	Snowblower/Loader (Shared with TIF - 50%)	60,000	-	-
2	Excavator Rails & Pads Replacement	-	10,000	10,000
3	Oil/Water Separator Replacement	-	60,000	60,000
4	Rebuild of Two Boom Flail Mowers	-	10,000	10,000
Total FY 2021		60,000	80,000	-

<u>FY 2022</u>				
1	Sweeper (Shared with TIF - 50%)	125,000	125,000	
Total FY 2022		125,000	125,000	-

<u>FY 2023</u>				
1	Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6)	160,000	160,000	
Total FY 2023		160,000	160,000	-

<u>FY 2024</u>				
1	Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 7)	163,000	163,000	
Total FY 2024		163,000	163,000	-

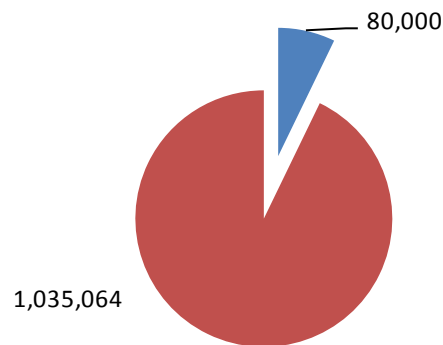
<u>FY 2025</u>				
1	Truck Chassis Replacement (Dual Axle), Plow & Wing (Truck 14)	215,000	215,000	
Total FY 2025		215,000	215,000	-

12/31/2019 Reserve Balances	1,035,064
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The Public Works Department budget includes the replacement of the excavator's rails and pads, a rebuild of the two boom flail mowers, and replacement of the oil/water separator.

Snowblower/Loader: Staff is recommending the removal of the appropriation for the Snowblower/Loader that is shared with TIF. After staff inspection, it is not felt that the snowblower needs to be replaced at this time. Staff is comfortable removing this from the current year appropriation and moving it out 5 years to the FY2026 plan year before it is due for replacement.

Public Works Capital Expenditures from Reserves vs Total Reserve



Excavator Rails & Pads Replacement: Staff is recommending replacement of the rails and pads on the 2012 Excavator. This is due to eight years of wear on the current set. The total request is \$10,000

Oil/Water Separator Replacement: Staff is recommending replacement of the oil/water separator at the Public Works facility. The oil/water separator collects all the water and oil through the floor drains at the shop. The water is then separated from the oil and discharged into the sewer system and the oil remains in the holding tank until it is removed by a cleaning company and disposed of. The current unit is 26 years old and is made of cast iron that has deteriorated over that time and is in need of replacement. The total request is \$60,000

Rebuild of Two Boom Flail Mowers: Staff is recommending rebuilding of the two boom flail mowers that attach to the sidewalk machines to mow the sides of the Town's roads. This is a necessary rebuild due to the wear and tear of the cutting heads on the mowers. The total request is \$10,000

Article 5- Solid Waste/Recycling Department Capital Improvement Plan and Appropriation

The Solid Waste/Recycling Department's FY 2020 appropriation is listed below for the Town Council's point of reference; the FY 2021-FY 2025 capital improvements program was adopted on May 5th; the FY 2021 appropriation will be made on June 16th along with all other capital appropriations and the operating budget.

SOLID WASTE/RECYCLING ARTICLE V

FY 2020 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
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FY 2020

1	Bulky Waste Containers	17,000	17,000	17,000
Total FY 2020		17,000	17,000	17,000

FY 2021-2025 Proposed

	<u>FY20 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
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FY 2021

1	Loader	125,000	95,000	95,000
2	Retaining Wall and Concrete Pad Repairs	-	60,000	60,000
Total FY 2021		125,000	155,000	-

FY 2022

1	Skid Steer	55,000	55,000	
2	Generator	30,000	30,000	
Total FY 2022		85,000	85,000	-

FY 2023

1	One-Ton Pickup Truck	45,000	45,000	
Total FY 2023		45,000	45,000	-

FY 2024

1	No Capital Purchases Requested At This Time	-	-	-
Total FY 2024		-	-	-

FY 2025

1	Scales	75,000	75,000	-
Total FY 2025		75,000	75,000	-

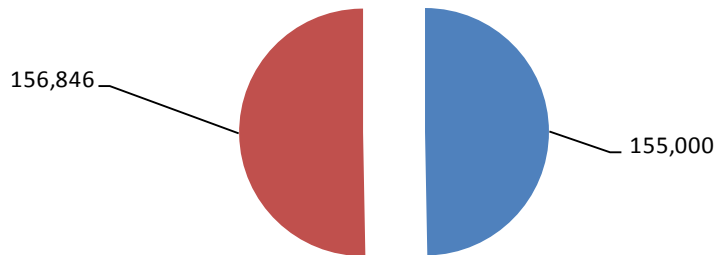
12/31/2019 Reserve Balances	156,846
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The Solid Waste/Recycling Department's capital expenditures include replacement of the loader and repairs to the retaining wall and concrete pad at the recycling facility.

Loader: Staff is recommending replacing the 1996 Case Loader that was initially used by Public Works before relocating to the Recycling Facility in 2004. This machine manages bulky waste, wood waste and compost year-round and is used for snow removal services during the winter months. Over the year's repairs have been made to the Loader to keep it operational, including transmission work and steel fabrication. Due to

increasing repair costs, Staff is recommending replacement of the Loader in the FY21 Budget where we will make use of the prior year appropriation of \$30,000. The total request is \$95,000.

Solid Waste Capital Expenditures from Reserves vs Total Reserve



Retaining Wall and Concrete Pad Repairs: Staff is recommending repairing the retaining wall and concrete pad at the recycling facility. The current wall has settled, eroded, and is being forced out of place by lateral earth pressure, along with the crumbling of the concrete pad surface which presents unsafe unloading conditions for Staff and Residents. Staff recommends demolition, excavation, a new concrete wall and repair of the slabs. The total request is \$60,000.

Article 6- Comprehensive Town Capital Improvement Plan and Appropriation

The Town's comprehensive Town capital improvement program for FY 2020 appropriation is listed below for the Town Council's point of reference; the FY 2021-FY 2025 capital improvements program was adopted on May 5th; the FY 2021 appropriation will be made on June 16th along with all other capital appropriations and the operating budget.

COMPREHENSIVE TOWN IMPROVEMENTS ARTICLE VI

FY 2020 Adopted

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2020</u>			
1 Public Works Rear Parking Area Paving	40,000	40,000	40,000
2 Concord Gully Brook Watershed Restoration	50,000	50,000	50,000
3 Percy, Pownal, Pratt Road Reconstruction	75,000	75,000	75,000
4 Culvert Replacement (2 culverts)	55,000	55,000	55,000
5 Greenspace Project	-	-	16,000
Total FY 2020	220,000	220,000	236,000

FY 2021-2025 Proposed

	<u>FY20</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2021</u>				
1 Grant Road Paving	440,000	440,000	440,000	
2 Cousin's River Bridge - Local Share	-	TBD	140,000	
3 Cousin's River Bridge - Bike/Ped Connector to OSF Road	-	150,000	150,000	
4 Concord Gully Brook Watershed Restoration	25,000	50,000	25,000	
Total FY 2021	465,000	640,000	755,000	-

<u>FY 2022</u>				
1 Mallett Drive Pavement Preservation and sidewalk Extension - PACTS		300,000	300,000	
2 Exit 20/22 Bridge - Local Share		TBD		
3 Train Station Building and Platform ReDesign		150,000	150,000	
4 Concord Gully Brook Watershed Restoration		50,000	50,000	
Total FY 2022		500,000	500,000	-

<u>FY 2023</u>				
1 Pine Street - S Freeport Rd end for 4200 Feet		320,000	320,000	
2 Exit 20/22 Bridge Local Share		TBD		
3 Concord Gully Brook Watershed Restoration		50,000	50,000	
Total FY 2023		370,000	370,000	-

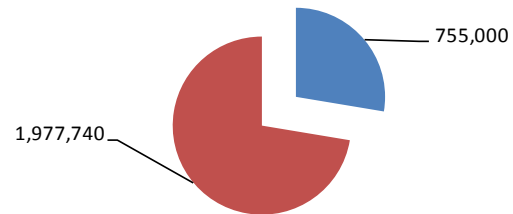
<u>FY 2024</u>				
1 Spar Cove Rebuild		440,000	440,000	
2 Desert Road Sidewalk Extension		150,000	150,000	
3 Concord Gully Brook Watershed Restoration		50,000	50,000	
Total FY 2024		640,000	640,000	-

<u>FY 2025</u>				
1 Lambert Road Rebuild		300,000	300,000	
2 Concord Gully Brook Watershed Restoration		50,000	50,000	
Total FY 2025		350,000	350,000	-

12/31/2019 Reserve Balances	1,977,740
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Grant Road Paving: Staff is recommending the paving of Grant Road. In FY2020 we postponed the reconstruction of Grant Rd. to allow the Town of Durham to obtain funding for their section of Grant Rd. We are happy to announce that they have secured funding and have started construction. Staff therefore proposes that we move forward with the reconstruction of Grant Rd. in FY2021. The total request is \$440,000.

Comprehensive Town Imp. Capital Expenditures from Reserves vs Total Reserve



Cousin's River Bridge –Local Share and Bike/Ped Connector to OSF Road: Staff is recommending to include a placeholder for funds for a local share on the Cousin's River Bridge Project. This is a shared project between Yarmouth, DOT and Freeport to reconstruct the bridge and create a Bike/Ped Connector. The total project costs are unknown at this time, despite several requests to MDOT. Staff expects the project will include a local cost share in FY21 or FY22, but MDOT has not provided these figures to us. The total current request for the bike/ped connector is \$150,000.

Concord Gully Brook Watershed Restoration: Concord Gully Brook is one of two streams in the town designated as urban impaired by the Maine DEP because they do not meet the state's water quality standards. The Town was awarded a Phase 1 grant from the Maine DEP in 2016 to restore 850 linear feet of degraded stream behind Concord Road. A Phase 2 grant was recently awarded to the Town also by the Maine DEP to continue watershed restoration efforts where the 36" diameter West Street culvert outlets into a stream tributary to the main stem and at two roadside drainage swales. The grant also proposed addressing the chloride problem through local ordinance changes. This appropriation will allow us to further the stream restoration effort. The total request is \$50,000.

Article 7- Municipal Facilities Capital Improvement Plan and Appropriation

The Town's municipal facilities capital improvement program for FY 2020 appropriation is listed below for the Town Council's point of reference; the FY 2021-FY 2025 capital improvements program was adopted on May 5th; the FY 2021 appropriation will be made on June 16th along with all other capital appropriations and the operating budget.

MUNICIPAL FACILITIES ARTICLE VII

FY 2020 Adopted	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2020</u>			
1 Computer Upgrades -Townwide	28,300	28,300	28,300
3 Furniture-Townwide	15,000	15,000	15,000
7 Voting Booths	15,250	15,250	15,250
8 Digitization of Files	10,000	10,000	10,000
9 Exterior - Stain/Paint Library Siding	10,000	10,000	10,000
10 Revaluation Reserve Fund	5,000	5,000	5,000
Total FY 2020	83,550	83,550	83,550

FY 2021-2025 Proposed

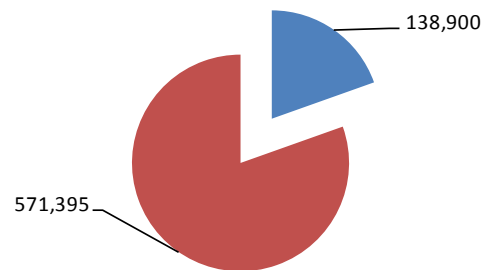
	<u>FY20 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2021</u>				
1 Computer Upgrades -Townwide	25,000	45,000	45,000	
2 Windows/Doors - Town wide	40,000	-	-	
3 Town Wide Fencing	-	21,000	10,400	
4 File Digitization	20,000	10,000	10,000	
5 Flooring - Townwide	50,000	27,000	6,000	
6 Library Design Study	30,000	10,000	10,000	
7 Copiers	15,000	15,000	15,000	
8 Network Phone System Upgrade - Townwide	-	30,000	30,000	
9 Town Wharf Repairs	-	7,500	7,500	
10 Revaluation Reserve Fund	5,000	5,000	5,000	
Total FY 2021	185,000	170,500	138,900	-

It is notable that normally the plan itself would be placed in this space, but due to the number of lines on the table, staff has included the prior and current years here, and the upcoming four years programs appear after the narrative. This was not ideal, but the plan was too large to place on one page with explanations and maintain a legible size font.

	<u>FY20</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2022</u>				
1 Computer Upgrades -Townwide		30,000	30,000	
2 Repoint TH/PS Brick Foundation		10,000	10,000	
3 Maintenance Tractor/Snow Plow/Mower		30,000	30,000	
4 Library Public Computers		8,500	8,500	
5 PW Air Compressor System		30,000	30,000	
6 Flooring - Library		-	21,000	
7 Town Wharf Repairs		7,500	7,500	
8 File Digitization		25,000	25,000	
9 Revaluation Reserve Fund		7,500	7,500	
Total FY 2022		148,500	169,500	-
<u>FY 2023</u>				
1 Computer Upgrades -Townwide		30,000	30,000	
2 Dunning Boat Yard		10,000	10,000	
3 Furniture		15,000	15,000	
3 Public Works Expansion Study		10,000	10,000	
4 Heating & Cooling Upgrades to Town Buildings		120,000	120,000	
5 Town Wharf - Steel Piling		100,000	100,000	
6 Revaluation Reserve Fund		7,500	7,500	
Total FY 2023		292,500	292,500	-
<u>FY 2024</u>				
1 Computer Upgrades -Townwide		30,000	30,000	
2 Harbormaster Building Upgrade		30,000	30,000	
3 Public Works Expansion Project		125,000	125,000	
4 Flooring_Townwide		15,000	15,000	
5 PD Carport Design Study		10,000	10,000	
6 Revaluation Reserve Fund		7,500	7,500	
Total FY 2024		217,500	217,500	-
<u>FY 2025</u>				
1 Computer Upgrades -Townwide		30,000	30,000	
2 Security Cameras - Townwide		50,000	50,000	
3 Furniture		15,000	15,000	
4 PD Carport Shelter		200,000	200,000	
5 Maintenance Tractor/SnowPlow/Mower		9,000	9,000	
6 Library Public Computers		9,000	9,000	
7 Revaluation Reserve Fund		7,500	7,500	
Total FY 2025		320,500	320,500	-
12/31/2019 Reserve Balances		571,395		

Computer Upgrades-Town wide:

Staff is recommending an upgrade to approximately 30 computers. Staff was trying to maintain a four to five-year replacement cycle which includes computer hardware, formatting, and labor for installation; however, Microsoft Windows 7 is no longer being serviced and we need to upgrade to Windows 10. This appropriation will allow us to replace a bulk of PC's as well as convert the remaining PC's from Windows 7 to Windows 10. The total request is \$45,000.

Municipal Facilities Capital Expenditures from Reserves vs Total Reserve

Fencing – Town Wide: Staff is recommending replacement of fencing across town. The fencing at the Library Building is in dire need of replacement and we are asking for \$10,600 in order to install a cottage style board fence. In addition, there is front fencing at Town Cemeteries also in need of repair. This includes Flying Point and Porter's Landing where we would be looking at a synthetic wood fencing for \$10,400. The total request is \$21,000.

Digitization of Files: Staff is recommending the continuation of digitization of tax maps and planning/assessing files along with publishing our GIS data to the website. Staff expects this to be a three-year appropriation and this is year two. The total request is \$10,000.

Flooring – Town wide: Staff is recommending replacement of flooring, Town wide. The flooring in the office, conference room, bathroom & shower room at the Public Works Garage are in need of being replaced and staff is asking for \$6,000 to skim/prep the floors and lay new vinyl. In addition, we are looking to replace some existing flooring at the Library that is in need of repair and staff is asking for \$21,000 to prep the floor and lay new planks. The total request is \$27,000.

Library Expansion Design Study-Teen Room: The Library staff and its Board has been looking to expand their facilities to include additional square footage to accommodate the 40-50 children that frequent the Library after school, during the school year, for a couple of hours a day. Management Staff feels that is a significant appropriation request given the residential exposure/impact. Staff is recommending an appropriation for a design study to determine if we can "re-allocate" existing space to meet the current need. The total request is \$10,000.

Copiers: Staff is recommending replacement of the copier in the Town Clerk's area. The Town Clerk Copier has over 930,000 copies on it. It continues to operate under "good health" but is starting to show signs of distress. The total request is \$15,000.

Network Phone System Upgrade: Staff is recommending upgrading the existing phone system. Our current Polycom system is no longer “serviceable” and is in need of being upgraded to ensure continuity of service. Staff would be looking to convert to a VOIP system. The total request is \$30,000.

Town Wharf Repairs: Staff is recommending to build a reserve for evaluation, design and eventually repairing components of the Town Wharf. The total request is \$7,500.

Revaluation Reserve Fund: Each year, the Town Council places money into a capital reserve for the Assessing Department to conduct revaluations. Instead of conducting a full-scale revaluation once every ten years for approximately \$300,000, the assessor does smaller-scale revaluations each year. This allows values to stay more current and any valuation changes to be more incremental; having less of an impact on the residents. In FY21 we would be looking to hire an outside contractor to review commercial valuations as they appear to be in a state of flux, we do not have much sales data to be informed locally, and an outside firm would have a background in valuing similarly situated properties in other locales. This would also supply a second opinion to the conclusions we have been applying over the years. Based on the balance within the revaluation fund the total request for FY21 is \$5,000.

Article 8- Community Cable Television Capital Improvement Plan and Appropriation

The Town's Community Cable Television capital improvement program for FY 2020 appropriation is listed below for the Town Council's point of reference; the FY 2021-FY 2025 capital improvements program was adopted on May 5th; the FY 2021 appropriation will be made on June 16th along with all other capital appropriations and the operating budget.

CABLE ARTICLE VIII

FY 2020 Adopted

	<u>Committee Proposed</u>	<u>Manager Proposed</u>	<u>Council Approved CIP</u>	<u>Council Appropriated</u>
<u>FY 2020</u>				
1 HD Equipment Replacement - LED Lighting	54,600	54,600	54,600	54,600
2 Equipment and other improvements (Channel 14)	4,000	4,000	4,000	4,000
Total FY 2020	58,600	58,600	58,600	58,600

FY 2021-2025 Proposed

	<u>FY20 Projection</u>	<u>Committee Proposed</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2021</u>					
1 Equipment Replacement (Channel 3)	30,000		20,000	20,000	
2 Equipment and other improvements (Channel 14)	4,000		4,000	4,000	
Total FY 2021	34,000	-	24,000	24,000	-

<u>FY 2022</u>					
1 HD Equipment Replacement (Channel 3)		20,000	20,000	20,000	
2 Equipment and other improvements (Channel 14)		45,000	45,000	45,000	
Total FY 2022		65,000	65,000	65,000	-

<u>FY 2023</u>					
1 Equipment and other improvements (Channel 14)		40,000	40,000	40,000	
Total FY 2023		40,000	40,000	40,000	-

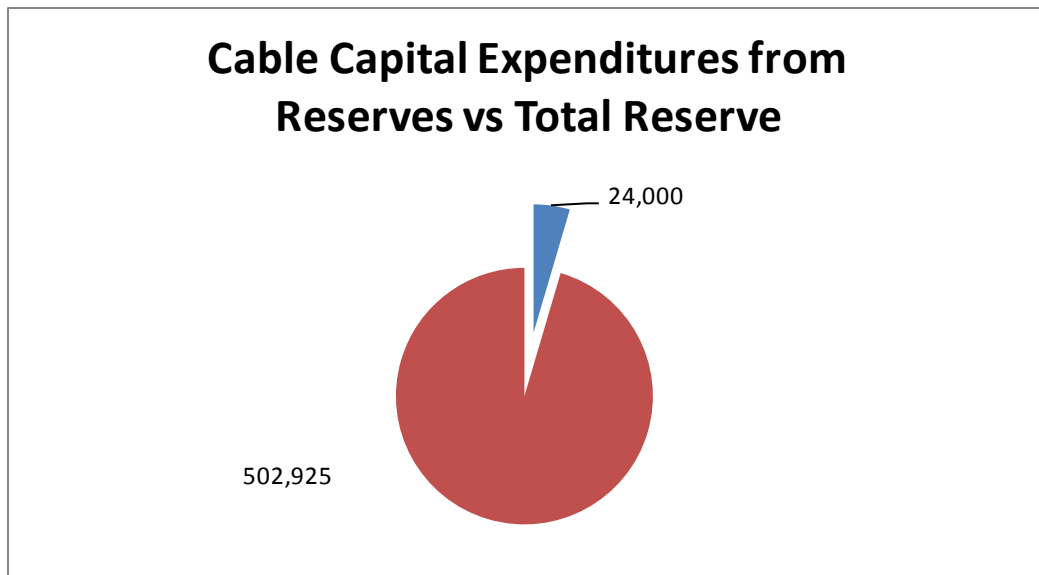
<u>FY 2024</u>					
1 Equipment and other improvements (Channel 14)		4,000	4,000	4,000	
Total FY 2024		4,000	4,000	4,000	-

<u>FY 2025</u>					
1 Equipment and other improvements (Channel 14)		4,000	4,000	4,000	
Total FY 2025		4,000	4,000	4,000	-

12/31/2019 Reserve Balances	502,925
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Equipment Replacement: Staff recommended converting to HD back in FY18 and have replaced cameras, servers, video monitors, switches, various cabling connectors and tools, as well as the installation and testing of said equipment. Staff is recommending an appropriation to reserve for maintenance and repair of said equipment. The total request is 20,000.

Equipment and Other Improvements (CH 14): Each year, the Town Council places money into a capital reserve for the Cable Department to replace/repair equipment. Based on the balance within the reserve fund the total request for FY20 is \$4,000.



Article 9- Boards and Committees Capital Improvement Plan and Appropriation

The Town's Boards and Committees capital improvement program for FY 2020 appropriation is listed below for the Town Council's point of reference; the FY 2021-FY 2025 capital improvements program was adopted on May 5th; the FY 2021 appropriation will be made on June 16th along with all other capital appropriations and the operating budget.

BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS ARTICLE IX

FY 2020 Adopted	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2020</u>				
1 Florida Lake Bog Bridge Replacement	12,575	12,575	12,575	12,575
2 Historical Society_Parking Loss	-	-	15,000	15,000
Total FY 2020	12,575	12,575	27,575	27,575

FY 2021-2025 Proposed

	<u>FY20</u> <u>Projected</u>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2021</u>					
1 Speed Control Signage (Boards & Commissions - Complete Streets)	-	15,000	15,000	15,000	-
2 Hunter Road Fields Parking Lot (Municipal Parking Lot Reserve)	-	60,000	60,000	-	-
3 Quiet Zone Supplemental Safety Measures (Boards & Commissions)	-	60,000	60,000	60,000	-
4 Comprehensive Plan Update (Boards & Commissions)	-	25,000	25,000	25,000	-
5 Downtown Revisioning (Boards & Commissions)	-	-	-	50,000	-
Total FY 2021	-	160,000	160,000	150,000	-

<u>FY 2022</u>					
1 Comprehensive Plan Update (Boards & Commissions)		25,000	25,000	25,000	-
2 Hunter Road Fields Parking Lot (Municipal Parking Lot Reserve)				60,000	
Total FY 2022		25,000	25,000	85,000	-

<u>FY 2023</u>					
1 Comprehensive Plan Update (Boards & Commissions)		75,000	75,000	75,000	
2 Library Parking Lot Paving (Municipal Parking Lot Reserve)		60,000	60,000	60,000	-
Total FY 2023		135,000	135,000	135,000	-

<u>FY 2024</u>					
1 Recycling Parking Lot Paving (Municipal Parking Lot Reserve)		60,000	60,000	60,000	-
Total FY 2024		60,000	60,000	60,000	-

<u>FY 2025</u>					
1 Parking Lot Resurfacing (Municipal Parking Lot Reserve)		35,000	35,000	35,000	-
Total FY 2025		35,000	35,000	35,000	-

12/31/2019 Reserve Balances	467,303
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The Boards, Committees, Community Groups, and Other Requests can vary from year-to-year, and is not as predictable as other capital plans. It is for that reason that staff does not fund or benchmark this reserve as predictably as the others.

Speed Control Signage: The Complete Streets Committee is recommending the addition of Driver Feedback/Speed Control signage. These signs would be placed on Main Street at the northern and southern entrances to Town before entering the Downtown Village. The request was born out of concern for pedestrian safety and traffic calming as they relate to the Safe Routes to School initiative. The total request is \$15,000

Hunter Road Fields Parking Lot: The Hunter Road Fields Committee is recommending the expansion of the existing parking lot at the northern end of the facility, near the baseball fields. The lot would be extended toward the tree line in accordance with the Maine DEP approved Site Plan. The expansion would accommodate 50 to 60 additional vehicles. Feedback received are that these fields are exceptional to play on but the facility lacks adequate vehicle parking. This appropriation would alleviate the issue. The total request is \$60,000

Quiet Zone Supplemental Safety Measures: Staff is recommending installation of channelization at two intersections to continue the Quiet Zone. There are safety thresholds to be reevaluated at least every three years as part of the Train Quiet Zone and upon recent review it was determined that we are no longer compliant with current Quiet Zone Standards. Channelization, including curbed medians or reflective posts on each side of the railroad-street intersection, is a cost-effective means to meet the new standards. The total request is \$60,000.

Comprehensive Plan Update: The Comprehensive Plan was initially adopted in 2011. The Planning Board has reviewed most of the recommendations in the Plan. The Plan continues to be relevant; however, Staff is proposing to appropriate over the next several years to begin the process of updating the Plan. The total request is \$25,000.



Photo Courtesy Town Staff

FY 2021-2025 Capital Improvement Plan - Anticipated Operational Impact

		2021	2022	2023	2024	2025	5 Year Total
Project	Impact						
ARTICLE I POLICE DEPARTMENT							
1 New Patrol SUV and Changeover Equipment	Minor Maintenance Savings	500.00	500.00	500.00	250.00	250.00	2,000.00
2 Communications Project	One time budget increase	3,500.00	-	-	-	-	3,500.00
ARTICLE II FIRE DEPARTMENT							
1 Replace Chief's Vehicle	Minor Maintenance Savings	500.00	500.00	500.00	250.00	250.00	2,000.00
2 Engine Refurbishment	Maintenance Savings	5,000.00	5,000.00	-	5,000.00	-	15,000.00
3 Communications Project	One time budget increase	3,500.00	-	-	-	-	3,500.00
4 Engine/Tanker Apparatus Replacement	Maintenance Savings/Fleet Reduction	5,000.00	5,000.00	10,000.00	10,000.00	15,000.00	45,000.00
ARTICLE III RESCUE DEPARTMENT							
1 Diesel Emission Equipment Replacement	One time budget increase	13,000.00	-	-	-	-	13,000.00
2 Communications Project	One time budget increase	3,500.00	-	-	-	-	3,500.00
ARTICLE IV PUBLIC WORKS DEPARTMENT							
1 Excavator Rails & Pads Replacement	Maintenance Savings	1,000.00	1,200.00	1,500.00	-	-	3,700.00
2 Oil/Water Separator Replacement	One time budget savings	45,000.00	-	-	-	-	45,000.00
3 Rebuild of Two Boom Flail Mowers	Maintenance Savings	2,000.00	-	-	2,500.00	-	4,500.00
4							
ARTICLE V SOLID WASTE DEPARTMENT							
1 Loader	Maintenance Savings	35,000.00	-	-	50,000.00	-	85,000.00
2 Retaining Wall and Concrete Pad Repairs	Maintenance Savings	20,000.00	-	20,000.00	-	20,000.00	60,000.00
ARTICLE VI COMPREHENSIVE TOWN IMPROVEMENTS							
1 Grant Road Paving	One time budget increase	440,000.00	-	-	-	-	440,000.00
2 Cousin's River Bridge Local Share	One time budget increase	140,000.00	-	-	-	-	140,000.00
3 Cousin's River Bridge Bike/Ped Connector	5 Year cycle budget increase	150,000.00	2,000.00	2,000.00	2,000.00	2,000.00	158,000.00
4 Concord Gully Brook Watershed Restoration	4 Year cycle budget increase	-	-	150,000.00	-	-	150,000.00
ARTICLE VII MUNICIPAL FACILITIES - ADMINISTRATIVE							
1 Computer Upgrades -Townwide	Minor Computer Replacement Savings	10,000.00	10,000.00	10,000.00	5,000.00	5,000.00	40,000.00
2 File Digitization	One time budget increase	10,000.00	-	-	-	-	10,000.00
3 Revaluation Reserve Fund	4 Year cycle budget increase	-	-	-	-	50,000.00	50,000.00
4 Library Design Study	One time budget increase	-	350,000.00	-	-	-	350,000.00
5 Copiers	One time budget increase	15,000.00	-	-	-	-	15,000.00
6 Network Phone System Upgrade - Townwide	One time budget increase	30,000.00	-	-	-	-	30,000.00
ARTICLE VII MUNICIPAL FACILITIES - BUILDING							
1 Windows/Doors - Townwide	No impact to operating budget	-	-	-	-	-	-
2 Townwide Fencing	Maintenance Savings	1,500.00	1,500.00	-	-	-	3,000.00
3 Townwide Flooring	No impact to operating budget	-	-	-	-	-	-
4 Town Wharf Repairs	Maintenance Savings	2,500.00	2,500.00	-	-	-	5,000.00
ARTICLE VIII CABLE DEPARTMENT							
1 Equipment and other improvements (channel 14)	No impact to operating budget	-	-	-	-	-	-
2 Equipment Replacement (Channel 3)	No impact to operating budget	-	-	-	-	-	-
ARTICLE IX BOARDS, COMMITTEES, COMMUNITY GROUPS AND OTHER REQUESTS							
1 Speed Control Signage (Complete Streets)	One time budget increase	15,000.00	-	-	-	-	15,000.00
2 Quiet Zone Supplemental Safety Measures	One time budget increase	60,000.00	-	-	-	-	60,000.00
3 Comprehensive Plan Update	One time budget increase	25,000.00	-	-	-	-	25,000.00
4 Downtown Revisioning	One time budget increase	50,000.00	-	-	-	-	50,000.00

The Town's Reserve Funds and Their Relation to the Capital Plan

The Town has had reserve funds since the mid-1980's, and these are a major source of funding for the Town's capital improvements. The reserve policy and practice of transferring general fund money into the reserve began approximately 30 years ago when the Town did not have any reserves, and had to issue bonds to complete all capital projects. This is a cumbersome and expensive process, and the Town Council wanted to ensure the long-term stability of the Town's infrastructure and equipment. The Town Manager wanted to change the municipal government's culture from a standard "use it or lose it" budgeting strategy when unspent funds may be lost in future budget cycles to a more frugal culture. He challenged the department heads that if they only purchased the items they needed and saved operating funds each year, the funds would be transferred into a reserve fund for future capital needs. That "corporate culture" is still in place today, and department heads under-spend whenever possible in order to "save up" for future capital needs in their or other departments.

The reserves are authorized by the Town Council for a specific type of non-routine project or investment. They are invested under a special section of the Town's investment policy, and 25 percent of the investment is authorized to be invested in equity and fixed income funds as allowed by Maine Statute Title 30-A section 5706. The remaining 75 percent must be invested in investments that are very unlikely to lose principal as long as they are held to duration, such as government or agency bonds, certificates of deposits, or other like investments. While the reserve funds have not been audited as of 06/30/2020, the capital plan is completed based upon the prior year audited balances, and the Town uses the 6/30/2019 balances to ensure that all funds are within the benchmarks and guide the FY 2021 spending plan. The guide to benchmarking the reserve funds is a range of the sum of the five-year capital plan and 20 percent of the 20-year replacement plan. As of December 31st, 2019, the balances and benchmarks were as follows, and this guided the 2021 capital plan.

The balances in the reserve funds as of December 31st, 2019 and the appropriate guideline benchmarks are listed in the table to the right. The Finance Director works with the Town Manager and department heads on the 2021 plan based upon the Town's capital needs and the reserve amounts above. It is notable that while the sum of the five-year plan and 20 percent of the 20-year plan are simply guidelines, and from time-to-time, staff analyzes the upcoming department need when there is a particularly costly single item to be replaced, the benchmark provides less guidance as the actual needs of the department or program.

Town of Freeport Summary of Funding Sources FY 2021 Capital Program			
	Unaudited	06/30/2019 Benchmarks	
	12/31/2019 Reserve Balances	Low Benchmark	High Benchmark
Police	328,347	329,800	456,000
Fire	1,204,343	736,500	2,144,500
Rescue	716,120	362,200	428,000
Public Works	1,035,064	743,000	858,400
Solid Waste	156,846	115,000	360,000
Comprehensive Town	1,977,740	1,808,000	2,500,000
Municipal Facilities	571,395	611,000	1,149,500
Cable	502,925	Not Benchmarked	
Other	467,303	Not Benchmarked	

Debt Service-Maine's Legal Debt Limit and Freeport's Debt Service

Maine State Statute Title 30-A Section 5702 defines municipal legal debt limits; the Towns are allowed to issue debt up to a maximum of 15 percent of their State valuation. The State defines the acceptable purposes for debt, and how much of each type the Towns are allowed to issue, but the maximum is always 15 percent. The Town's 2019 State valuation is \$1,739,650,000; as of 06/30/2020 the Town's outstanding debt service was \$950,000, or less than a-half percent of the allowable limit of more than \$261 million. As of June 30th, 2020, the Town's debt-per-capita was approximately \$117 per person (assuming a constant population of 8,100). On the local level, Section 8.03 of the Town's Charter states that any appropriation of \$100,000 or more for a single capital improvement which requires the issuance of general obligation bonds must go to a referendum vote.

The Town's debt service issues are listed below; one pertinent fact concerning the Town's debt is that the State law enacting school consolidation took effect on July 1, 2009. Before that time, the school had been a department of the Town, and after consolidation, the school became part of a Regional School Unit and joined the neighboring towns of Pownal and Durham. A new RSU board was elected by the voters, and officially took control over the three Towns' schools, including the budget process and all financial transactions associated with the schools. At that time, the school buildings and appropriate land was deeded over to the RSU, yet the debt service remained with each participating Town. The result for FY 2021 is that the debt service shown below is listed in total, but the Town's principal and interest payments only total \$98,364 (principal payments total \$94,318) and the RSU is responsible for the remaining \$405,236 (principal payments total \$375,682). All of the Town's current debt is general obligation, and the Town does not currently have any alternate revenue bonds outstanding.

TOWN OF FREEPORT, MAINE CURRENT DEBT SERVICE OUTSTANDING									
<u>Governmental Activities</u>	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance June 30, 2019</u>	<u>Payments FY 2019</u>	<u>Balance June 30, 2020</u>	<u>Payments FY 2020</u>	<u>Balance June 30, 2021</u>
2011 Refunding	4/19/2011	5,635,000	2023	2.94%	1,425,000	475,000	950,000	475,000	475,000
<u>Total bonds and notes payable</u>					<u>1,425,000</u>	<u>475,000</u>	<u>950,000</u>	<u>475,000</u>	<u>475,000</u>

The table above shows the Town's outstanding debt service issues in total, and the table below shows debt service issues by responsible entity. The Town's debt is listed on the top and includes principal payments and lists the issues in total, and the bottom table lists both principal and interest payments.

**Town of Freeport
Debt Service Schedule
Year Ended June 30, 2021**

		Balance		Current Year Debt Service		
		June 30, 2020		Principal	Interest	Total
<u>General Obligation Bonds</u>						
Town issues:						
2001 CIP		60,568	29.5455%	60,568	1,514	62,082
2001 CIP-Community Center Portion		67,500	75.0000%	33,750	2,531	36,281
Total Town Debt		128,068		94,318	4,045	98,363
School Debt-Town Responsibility						
2001 Middle Sch & CIP		144,432	70.4545%	144,432	3,611	148,043
Total School Debt-Town Respoi		144,432		144,432	3,611	148,043
RSU Debt-RSU Responsibility						
2001 CIP-Admin Building		22,500	25.0000%	11,250	844	12,094
2002 High School Auditorium & Science Wing		655,000		220,000	25,100	245,100
Total RSU Debt		677,500		231,250	25,944	257,194
Total		950,000		470,000	33,600	503,600

The Town issues debt as infrequently as possible, and makes a practice of maintaining healthy reserves and a five-year capital plan and 20-year replacement schedule for all capital items. The reserves and capital plan are discussed in the prior section of this document.

Glossary of Frequently Used Terms

ACAF	Arts and Cultural Alliance of Freeport
Account	A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.
Accounting System	The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
Ad Valorem Tax	Taxes that are based upon the value of an object.
Appropriation	A sum of money or total of assets devoted to a special purpose.
Assets	Property owned by a government which has a monetary value.
Assessed Valuation	A valuation set upon real estate or other property by the Town Assessor as a basis for levying taxes.
Audit	An official inspection of an individual's or organization's accounts, typically by an independent body.
Balanced Budget	A budget in which estimated revenues are equal to expenditures.
Bond	A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.
Bonded Debt	The portion of indebtedness represented by outstanding bonds.
Budget	A one year financial document embodying an estimate of proposed revenue and expenditures for the year. The Town is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the Town. It is the primary means by which most of the expenditures and service levels of the Town are controlled.
Budget Amendment	The legal procedure utilized by the Town staff and Town Council to revise the budget.
Budget Document	The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Town Council.
Budget Message	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.
Budget Resolution	The official enactment, by the Town Council to legally authorize Town staff to obligate and expend resources.
Budgetary Control	The control of management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Capital Assets	Assets of significant value, over \$5,000, and having a useful life of several years. Capital assets are also called fixed assets.
Capital Budget	A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Outlays	Expenditures which result in the acquisition of, or addition to, fixed assets.
Capital Projects Fund	A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities of equipment.
CDBG	Community Development Block Grant
CEA	Credit enhancement agreement between a developer and the Town in order to rebate a portion of property taxes in return for a private investment in public infrastructure or for another public purpose
Chart of Accounts	The classification system used by the Town to organize the accounting for various funds.
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
Contractual Services	Services rendered to Town departments and agencies by private firms, individuals, or other governmental agencies. Examples include utilities, insurance, and professional services.
DARE	Drug Abuse Resistance Education
Debt Service Fund	A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principal and interest.
Debt Service Requirements	The amount of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.
DECD	State of Maine Department of Economic and Community Development
Deficit	(1) The excess of an entity's liabilities over its assets (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.
Department	A major administrative organizational unit of the Town which indicates overall management responsibility for one or more activities.
Depreciation	(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or the physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. NOTE: The cost of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense.
Disbursement	Payments for goods and services in cash or by check.
EAV	Equalized Assessed Valuation
ecomaine	ecomaine (intentionally lowercase) is a regional waste disposal and recycling facility owned by several "owner communities" located in Portland, Maine
Enterprise Fund	A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples of enterprise funds are those for utilities. The Town accounts for its non-emergency transport program in a full-accrual basis of accounting enterprise fund.

ESDA	Emergency Services Disaster Agency. A disaster preparedness organization whose disaster plan has been state certified and can be utilized by Town departments to mitigate natural or technological disasters.
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Town Board.
Expenditures	If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursement for these purposes.
Expenses	Charges incurred, whether paid or unpaid, for operation, maintenance and interest, and other charges which are presumed to benefit the current fiscal period.
Fiscal Year	A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Town of Freeport has specified July 1 to June 30 as its fiscal year.
Fixed Assets	Assets of a long-term character in which the intent is to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
FEDC	Freeport Economic Development Corporation-A nonprofit corporation that works with the Town of Freeport on economic and business development
Full Faith and Credit	A pledge of the general taxing power of the government to repay debt obligations (typically used in reference to bonds).
Fund	An independent fiscal and accounting entity with a self-balancing set of account recording cash and/or other resources, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
Fund Accounts	All accounts necessary to set forth the financial operations and financial conditions of a fund.
Fund Balance	The excess of a fund's assets over its liabilities and reserves. The fund that is available for any legal authorized purposes and which is therefore used to account for all revenue and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a government unit.
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
General Obligation	Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily general obligation bonds are considered to be those from taxes and other general revenues.
GFOA	Government Finance Officers Association
Goal	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.
Grant	A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.
Governmental Fund	A grouping used in accounting for tax-supported activities
Income	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular

phases of an enterprise's activities. As indicated elsewhere, the excess of the TOTAL revenues over the TOTAL expenses of the utility for a particular accounting period is called "net income."

Interfund Transfers

Amount transferred from one fund to another fund

MINERVA

Mapping the Internet Electronic Virtual Archive-the Maine Statewide Inter-library Loan Program including more than 60 different libraries

MPI Program

Municipal Partnership Initiative Program The Maine Department of Transportation has a program whereby they split the cost of large paving projects with municipalities. This saves the State the cost of the Town match, and ensures that paving projects are completed.

NET Fund

Non-Emergency Transport fund-The Town operates a non-emergency transport fund for people that need rescue transportation to appointments or other non-emergency appointments. The fund is reported as an enterprise fund on the Town's financial statements.

Net Position

An equity account reflecting the accumulated earnings of the Town's enterprise funds.

OAV

Original Assessed Valuation-this term is used in TIF discussions to refer to the original valuation of the property in the TIF before any subsequent assessments or tax increases. All taxes received above the OAV are considered TIF increment, and remain in the TIF fund as opposed to the general fund.

Operating Budget

The portion of the budget that pertains to daily operations that provide basic government services.

Ordinance

A formal legislative enactment by the governing board of municipality.

PACTS

Portland Area Comprehensive Transportation System.

Personnel Services

Costs relating compensating Town employees, including salaries, wages, and benefits.

Property Taxes

Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Fund

Proprietary funds are used to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility.

Reserve

An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

Revenues

Funds that the government receives as income.

RSU

Regional School Unit (Consisting of Freeport and neighboring Pownal and Durham)

SCBA

Self-Contained Breathing Apparatus

Special Revenue Funds

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

SRF

State Revolving Loan Fund-a State-operated fund which lends low-interest money to municipalities for qualifying capital improvement projects

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Tax Commitment

The amount of property taxes to be raised by a municipality. The assessor commits the taxes to the tax collector, who then bills and collects the payments.

TIF

Tax Increment Financing A process by which the equalized assessed value of a property is frozen, improvements made and the additional taxes generated as a result of the increased assessment captured and utilized to repay eligible project costs.

Appendix A-Financial Policies

- 1. Fund Balance Policy**
- 2. Investment Policy**
- 3. Reserve Policy**
- 4. Tax Rate Stabilization Policy**

Town of Freeport

Fund Balance Policy-General Fund

Purpose

A Fund Balance Policy is hereby established to ensure the financial well being of the Town of Freeport to lessen the need for borrowing, to protect the Town's Bond Rating and to provide the funds necessary to meet the Town financial operating obligation.

Definitions

In Statement 54, the Government Accounting Standards Board (GASB) redefined the different levels of fund balance as follows:

Non-Spendable (inherently nonspendable): Non-spendable fund balance includes a portion of net resources that cannot be spent because of their form, and/or because a portion of the net resources cannot be spent because they must be maintained intact.

Restricted (externally enforceable limitations on use): Restricted fund balance includes limitations imposed by credits, grantors, contributors, or laws and regulations of other governments, and/or limitations imposed by law through constitutional provisions or enabling legislation.

Committed (self-imposed limitations set in place prior to the end of the period): Committed fund balance includes a limitation imposed at the highest level of decision-making that requires formal action at the same time to remove.

Assigned (limitation resulting from intended use): Assigned fund balance includes intended use established by the highest level of decision-making, intended use established by the body designated for that purpose, and/or intended use established by official designated for that purpose.

Unassigned (residual net resources): Unassigned fund balance is the total fund balance in the general fund in excess of nonspendable, restricted, committed, and assigned fund balance (i.e., surplus) and/or excess of nonspendable, restricted, and committed fund balance over the total fund balance (i.e., deficit).

For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

Policy

The amount of the Town's Unassigned Fund Balance shall be not less than one and-a-half months of the total of all operating budgets. A report on the fund balance will be directed to the Town council annually after the financial statements are available. If the unassigned fund balance exceeds five percent over the minimum as defined above, the manager and finance director will make a recommendation to the council on the use of the fund balance based upon the Town's policies.

Town of Freeport Investment Policy

The Town of Freeport (“the Town”) is situated along the coast of southern Maine approximately 15 miles north of the City of Portland. Freeport serves as a retail and employment hub for southern Maine. The Town’s governmental system dates back to 1789 when it was Incorporated under the State of Massachusetts (later becoming part of the State of Maine). The Town operates under a Council-Manager form of government, with a seven-member Council. The Town Manager is the Town’s Chief Operating Officer and is appointed by the Council.

The Finance Director is the Town’s Treasurer. Title 30-A, Sections 5706 and 5711 of the Maine Revised Statutes provide that the Treasurer shall invest municipal funds upon direction of the municipal officers. Title 30-A, Section 5719 provides that a municipality has no authority to make any investments other than those permitted by statute.

The following Investment Policy addresses the methods, procedures and practices, which must be exercised to ensure effective and judicious fiscal and investment management of the Town's funds. The purpose of this Investment Policy is to establish the investment scope, objectives, delegation of authority, standards of prudence, reporting requirements, internal controls, eligible investments and transactions, diversification requirements, risk tolerance, and safekeeping and custodial procedures for the investment of the funds of the Town of Freeport.

This Investment Policy has been adopted by the Town Council of the Town of Freeport by resolution on January 17th, 2012 and it replaces any previously dated investment policies, guidelines or lists of authorized investments.

SCOPE

This Policy shall apply to the investment management of the following financial assets under control of the Town: Operating Funds, Reserve Funds, Bond Proceeds and Trust Portfolios. The investment objectives associated with the Reserve and Trust Portfolios are unique. The separate and distinct nature of these funds mandates deviation from some portions of this Policy. At all times, however, investments in the Reserve and Trust Portfolio will be managed in compliance with the Maine Revised Statutes.

Operating funds shall be pooled for investment purposes. The investment income derived from the pooled investment account shall be allocated to the General Fund.

OBJECTIVES

The Town's principal investment objectives are:

- Preservation of capital and protection of investment principal.
- Maintenance of sufficient liquidity to meet anticipated cash flows.
- Attainment of a market value rate of return.
- Diversification to avoid incurring unreasonable market risks.
- Maximization of funds available for investment, while ensuring the most competitive fee structure
- Conformance with all federal, state and local statutes, rules or regulations.

PRUDENCE

The standard of prudence to be used for managing the Town's assets shall be Title 30-A, Section 5718 of the Maine Revised Statutes which in general states that investments shall be made with the judgment and care that persons of prudence, discretion and intelligence, under circumstances then prevailing, exercise in the management of their own affairs, not for speculation but for investment, considering safety, income and maintenance of liquidity.

The Town's investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The Town recognizes that no investment is totally riskless and that the investment activities of the Town are a matter of public record. Accordingly, the Town recognizes that occasional measured losses are inevitable in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the Town.

The Finance Director and authorized investment personnel acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that the deviations from expectations are reported in a timely fashion to the Town Manager and appropriate action is taken to control adverse developments.

ETHICS AND CONFLICTS OF INTEREST

Elected officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Town Manager any material financial interests they have in financial institutions that conduct business with the Town and they shall subordinate their personal investment transactions to those of the Town.

DELEGATION OF AUTHORITY

Under the Maine Revised Statutes and the Freeport Town Code, responsibility for the investment of the Town's funds covered by this Investment Policy resides with the Finance Director who is the Town's Treasurer. The Finance Director is responsible for developing Town policy regarding the investment and custody of the Town's investable funds, as well as the Town's internal procedures affecting those funds. The Finance Director shall implement this Policy after it is approved by the Town Council.

The Finance Director has the authority to conduct investment transactions and manage the operation of the investment portfolio. The Finance Director may delegate authority to the Town Manager/Deputy Treasurer and other specifically authorized staff members. A list of persons authorized to conduct investment transactions for the Town is provided as Annex I to this Policy. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Town may engage the support services of outside professionals in regard to its investment program, so long as it can be clearly demonstrated that these services produce a net financial advantage or necessary financial protection of the Town's financial resources.

INTERNAL CONTROLS

The Finance Director shall develop written administrative procedures and internal controls, consistent with this Policy, for the operation of the Town's investment program. Such procedures shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the Town. Proper documentation for all investment transactions shall be prepared and maintained for an appropriate amount of time.

**AUTHORIZED SECURITIES AND TRANSACTIONS FOR ALL INVESTMENTS OTHER
THAN RESERVES AND TRUSTS (RESERVES AND TRUSTS ARE CONSIDERED
SEPARATELY IN A LATER SECTION OF THIS DOCUMENT)**

All investments of the Town shall be made in accordance with Title 30-A, Sections 5706 through 5719 of the Maine Revised Statutes. Any revisions or extensions of these sections of the Maine Revised Statutes will be assumed to be part of this Investment Policy immediately upon being enacted. The following investments relate only to the operating funds of the Town>

The Town has further restricted the investment of funds to the following types of securities and transactions:

1. U.S. Treasury Obligations: Treasury Bills, Treasury Notes and Treasury Bonds with maturities not exceeding three years from date of trade settlement.
 2. Federal Instrumentality Securities: Debentures, discount notes and callable securities, with maturities not exceeding three years from the date of trade settlement, issued by the following only: Federal Home Loan Banks (FHLB), Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Mortgage Corporation (FHLMC) and Student Loan Marketing Association (SLMA).
 3. Repurchase Agreements: With maturities not to exceed one year collateralized by U.S. Treasury Obligations or Federal Instrumentality Securities listed in items 1 and 2 above with the maturity of the collateral not exceeding 10 years. For the purpose of this section, the term collateral shall mean purchased securities under the terms of the Town's approved Master Repurchase Agreement. The purchased securities shall have an original minimum market value including accrued interest of 102 percent of the dollar value of the transaction and the collateral maintenance level shall be 101 percent. Collateral shall be held in the Town's custodian bank as safekeeping agent, and the market value of the collateral securities shall be marked-to-market daily.
- Repurchase Agreements shall be entered into only with dealers who have executed a Town approved Master Repurchase Agreement with the Town and who are recognized as Primary Dealers with the Market Reports Division of the Federal Reserve Bank of New York. Primary Dealers approved as Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent. The Finance Director shall maintain a copy of the Town's approved Master Repurchase Agreement along with a list of the broker/dealers who have an executed Master Repurchase Agreement with the Town.
4. Commercial Paper: With maturities not exceeding 270 days from the date of purchase which is rated at least A-1 by Standard and Poor's, P-1 by Moody's or F1 by Fitch at the time of purchase by each service which rates the commercial paper. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A by Standard and Poor's, A2 by Moody's or A by Fitch.
 5. Money Market Mutual Funds: registered under the Investment Company Act of 1940 which (1) are "no-load" (meaning no commission or fee shall be charged on purchases or sales of shares); (2) have a constant daily net asset value per share of \$1.00; (3) limit assets of the fund to U.S. Treasury Obligations, Federal Instrumentality or Agency Securities or repurchase agreements collateralized by such securities; (4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAA by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.

6. Time Certificates of Deposit: with maturities not exceeding four years, in state or nationally chartered banks or savings and loans, which are insured by the Federal Deposit Insurance Corporation (FDIC). Certificates of Deposit which exceed the FDIC insured amount may be purchased only from financial institutions which meet the criteria set forth under the following section, "Selection of Banks and Savings and Loans."

7. Funds organized through Maine Interlocal Cooperation that maintain a net asset value of \$1.00, specifically the Maine Cooperative Liquid Assets Security System Trust (Maine CLASS).

It is the intent of the Town that the foregoing list of authorized securities be strictly interpreted. Any deviation from this list must be preapproved by the Town Council in writing.

The Town recognizes that bond proceeds may, from time to time, be subject to the provisions of the Tax Reform Act of 1986, Federal Arbitrage Regulations, as amended. Due to the legal complexities of arbitrage law and the necessary immunization of yield levels to correspond to anticipated cash flow schedules, the reinvestment of such debt issuance may, upon the advice of Bond Counsel or financial advisors, deviate from the maturity limitation provisions of this Policy with written approval of the Town Council.

INVESTMENT DIVERSIFICATION AND LIQUIDITY

It is the intent of the Town to diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the portfolio should be flexible depending upon the outlook for the economy, the securities markets, and the Town's anticipated cash flow needs. No more than 50% of the Town's total portfolio shall be invested in commercial paper.

To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities. The Town shall maintain at least 10% of its total investment portfolio in instruments maturing in 30 days or less. Unless matched to a specific cash flow requirement, the Town will not invest in securities maturing more than three years from the date of trade settlement.

Bond proceeds are not pooled for investment purposes and shall be excluded from calculations of the diversification and liquidity requirements in this section. Other deviations from the diversification and liquidity requirements in this section can be made only with the advance written authorization of the Town Council.

SELECTION OF FINANCIAL INSTITUTIONS ACTING AS BROKER/DEALERS AND BROKER/DEALERS

The Finance Director shall maintain a list of authorized broker/dealers and financial institutions, which are approved for investment purposes, and it shall be the policy of the Town to purchase securities only from those authorized institutions and firms.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines

Proof of FINRA (Financial Industry Regulatory Authority) certification (not applicable to certificate of deposit counterparties)

Proof of registration to sell securities in the State of Maine

Certification of having read and understood and agreeing to comply with the Town of Freeport's Investment Policy

Evidence of adequate insurance coverage (FDIC, SIPC, or other appropriate collateral)

Once qualified, financial institutions and broker/dealers shall be required to submit and update all of the above on an annual basis. The investment officer shall review the financial condition and registration of all qualified financial institutions and broker/dealers annually. When selecting broker/dealers, the finance director will give consideration to local or regional financial institutions, as long as they meet the standards set forth in this policy.

Broker/dealers and other financial institutions will be selected by the Finance Director on the basis of their expertise in public cash management and their ability to provide services for the Town's account. Approved broker/dealers and the firms they represent shall be licensed to do business in the State of Maine. When selecting broker/dealers, the Finance Director will give consideration to local or regional financial institutions, as long as they meet the standards set forth in this Policy.

The Town may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in Item 4 of the Authorized Securities and Transactions section of this Policy.

COMPETITIVE TRANSACTIONS

Each investment transaction shall be competitively transacted with broker/dealers who have been authorized by the Town. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded. The purchase of primary market securities is exempt from this requirement.

If the Town is offered a security for which there is no other readily available competitive offering, then the Finance Director will document quotations for comparable or alternative securities.

When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities at the same original issue price.

SELECTION OF BANKS AND SAVINGS AND LOANS

The Finance Director shall maintain a list of authorized banks and savings and loans that are approved to provide investment clearing and other banking services for the Town. To be eligible for authorization, a bank or savings must be a member of the FDIC and must qualify as a depository of public funds in the State of Maine as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. Additionally, Banks shall provide their most recent Consolidated Report of Condition ("Call" report) at the request of the

Town. At minimum, The Town shall conduct an annual evaluation of each bank's creditworthiness to determine whether it should be on the "Qualified Institution" listing.

When selecting banks and savings and loans, the Finance Director will give consideration to local financial institutions, as long as they meet the standards set forth in this Policy.

PORTFOLIO PERFORMANCE

The operating investment and cash management portfolio shall be designed to attain a market value rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements.

REPORTING

Accounting and reporting on the Town's investment portfolio shall conform to Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB) recommended practices. The Finance Director shall prepare at least annually a report of the investments held by the Town, the current market valuation of the investments and performance results. The report shall include a summary of investment earnings during the period. A record shall be maintained by the Town of all bids and offerings for security transactions in order to ensure that the Town receives competitive pricing.

Reports prepared by outside advisors shall be sent to the Town's Finance Director.

POLICY REVISIONS

This Investment Policy shall be reviewed periodically by the Director of Finance and may be amended by the Town Council as conditions warrant.

RESERVE FUND AND TRUST FUND INVESTMENTS

The Town maintains a number of capital reserve accounts for Town future capital needs as outlined in the Town Account Policies. Additionally, the Town maintains various Trust funds in a trustee capacity for Cemetery Perpetual Care, Library Funds, School Scholarship Funds, and Benevolent funds. These funds, due to their nature, are separately invested under a conservative longer-term investment prospective as well as the need to provide income for the intentions of the various trusts.

The primary objective is to ensure that the Town's reserve and trust funds are properly invested in a conservative and balanced portfolio of fixed income and equity investments. (The conservative investment shall be one with a low historical risk of loss of principal which seeks to maintain principal and seeks to generate income.) For reserve funds, interest and dividends received under this policy are to be re-invested in the reserve funds or used for capital expenditures. For trust funds, interest and dividends received under this policy are made available for distribution to the associated trust intentions.

Safekeeping and Investment Management Agreement: The town may enter into an agreement with a financial institution with trust powers authorized to do business in the State of Maine for the safekeeping of the reserve funds, as defined in Section 5801, or trust funds, as defined by section 5653. Services must consist of the safekeeping of the funds, collection of interest and dividends, and any other fiscal service that is normally covered in a safekeeping agreement. Investment of reserve funds or trust funds deposited under a safekeeping agreement may be managed either by the financial institution with which the funds are deposited or by an investment advisor registered with the National Association of Securities Dealers, federal Securities and Exchange Commission or other governmental agency or instrumentality with jurisdiction over investment advisors, to act in such capacity pursuant to an investment advisory agreement providing for investment management and periodic review of portfolio investments. Investment of funds on behalf of the municipality under this section is governed by the rule of prudence, according to Title 18-B, sections 802 to 807 and chapter 9. The contracting parties shall give assurance of proper safeguards that are usual to these contracts and shall furnish insurance protection satisfactory to both parties.

Investment Diversification:

At the discretion of the investment advisor the approximate blend of equities to fixed income investments should be as follows:

	<u>Equities</u>	<u>Fixed Income</u>
Reserve funds	25%	75%
Cemetery Trust Funds	50%	50%
All Other Trust Funds	70%	30%

A change of more than 5% from the policy must be approved by the Town Council. Additionally, no single equity will comprise more than 5% of the total value of the fund. Equity mutual fund investments will not be considered single investments subject to the 5% requirements but should not exceed 20% of the total value of the fund. No single fixed income investment will comprise more than 20% of the total value of the fund, unless fully backed by the federal government or its agencies and instrumentalities. For fixed income investments, reserve funds only: the Town will not invest this portion of reserve funds in such a way as to risk loss of principal. However, the equities portion of the reserve funds may include fixed income mutual funds. The Town Council will review the fixed income/equities percentages annually for the reserve fund investments.

Investment Performance:

The reserve and trust fund investment performance will be reviewed periodically by the finance director. The equity investments will be measured against the S & P index and the fixed income investments will be compared to the appropriate bond index based upon bond maturity length. The goal of the fund will be to maintain over a normal market cycle (5 years) an annual rate of return on a comparable aforementioned index portfolio.

REPORTING

Accounting and reporting on the Town's investment portfolio shall conform to Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB) recommended practices. The Finance Director shall prepare (and post on the Town's website) at least at least quarterly a report of the investments held by the Town, the current market valuation of the investments and performance results. The report shall include a summary of investment earnings during the period.

BIDDING AND RFP PROCESS

After the financial statements are available at the end of the fiscal year, the finance director will report to the council on the advisor/Town working relationship, and may recommend to conduct the RFP process or propose to continue working with the same advisor for subsequent years. That recommendation will be based upon the advisor's working understanding of the Town's policy, municipal law, responsiveness to Town's investment needs throughout the year, and the Government Finance Officers' Association recommended best practice for bidding out investment services.

Reports prepared by outside advisors shall be sent to the Town's Finance Director.

Annex I

Authorized Personnel

The following persons are authorized to transact investment business and wire funds for investment purposes on behalf of the Town of Freeport:

1. Finance Director/Treasurer
2. Town Manager/Deputy Treasurer

Town of Freeport
Reserve Policy

1. Purpose

The Municipality of Freeport is committed to a Reserve Account Policy to ensure the financial well being of the Town. This policy is intended to create a stable financial climate, stabilize the tax rate, lower the Town dependency of bonding, assure the timely replacement of equipment, provide for the upkeep of building and properties, and self fund a number of ongoing expenses.

2. Reserve Establishment and Retention

The following Municipal and School Reserve accounts are hereby established or retained:

- Public Works Department Equipment Replacement
- Rescue Department Equipment Replacement
- Fire Department Equipment Replacement
- Solid Waste / Recycling Department Equipment Replacement
- Cable T.V. Department Equipment Replacement
- Municipal Building Maintenance
- School Department Building Maintenance
- Public Infrastructure Improvements
- Unemployment Compensation
- Traffic and Parking Improvements
- General Administration, Equipment and Projects

3. Funding

The funding of accounts will be reviewed by the Town Council yearly, after completion of the annual audit. Several accounts shall have a defined funding source.

- *Rescue Reserve Department Equipment* - funded by \$35,000 of the Rescue Department Revenues on an annual basis.
- *Cable T.V. Department Equipment Replacement* - funded by \$10,000 of the revenues from the Franchise Agreement on an annual basis.
- *Unemployment Compensation* - funded by the earned interest on the account principal.
- *Traffic and Parking Improvements* - funded by administrative fees and parking leases less \$37,500 for fund balance and expenses.

Funding sources for the other reserve accounts shall include but not be limited to the following.

- Fund Balance in excess of Fund Balance Policy (one-twelfth of the total operating budgets).
- Sale of Equipment and property both real and personal.
- Rebates.
- Lease Proceeds.
- Balances left in capital accounts.
- Unanticipated Revenues.
- Amounts established for Reserves in the annual operating budgets.
- Interest earned on Capital Projects (Bond Issues).

Available funds shall be distributed among accounts on a prorated basis. Should the funds available exceed the total needed to adequately fund all accounts in any year, the excess shall revert to the General Fund Balance.

The proceeds in reserve accounts will be invested in accordance with the Town's Investment Policy.

TOWN OF FREEPORT TAX RATE POLICY

Purpose

The Municipality of Freeport is committed to a Tax Rate Policy to ensure the financial well being of the Town. This policy is intended to create a stable financial climate, provide adequate funding for essential Town services, smooth the impact of annual variation in new taxable valuation, and prevent major annual increases in property taxes.

Establishment and Implementation

- Each year the municipal Tax Rate may be adjusted by an amount not to exceed the Consumer Price Index, Urban Consumer, Northeast Region, as measured by the United States Bureau of Labor Statistics for the previous calendar year as reported by the U.S. Department of Labor.
- Revenues generated by new valuation may be used to fund operating budgets, capital reserves or used for tax rate stabilization.
- Once operating budgets, fund balance and reserves are funded in accordance with Town policies, excess funds may be used to lower the current year tax rate, or may be placed in a Tax Rate Stabilization Account to lower future year tax rates.
- During periods of low, new valuation or extraordinary unpredicted increases in costs, up to fifty (50) percent of the Tax Rate Stabilization Account may be used annual to offset the Municipal Tax Rate.
- The need for tax rate stabilization is defined as: a predicted five percent increase in the combination of the Town, RSU, and County budgets, or a predicted five percent increase in the Town's total mil rate.
- Increases in County tax and Voter Approved Debt Service will be in addition to the CPI adjustment.
- Replacement of future loss in State aid for education operating expenses will be in addition to the CPI adjustment.

This policy can be amended by a majority vote of the Town Council.

Effective date of this policy is July 1, 1998.

Date of adoption – May 5, 1998

Amended – February 3, 2004

Date of adoption – February 3, 2004

Date of Amendment-June 21st, 2011

Date of Adoption-June 21st, 2011

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS
P 1
bgnyrpts
PROJECTION: 21010 FY2021 General Fund Original Budget
FOR PERIOD 99
ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0100	Town Council								
0100	1001	Prof Salar	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	.0%
0100	1200	Other Wag	2,975.00	3,600.00	3,600.00	3,150.00	3,275.00	3,600.00	.0%
0100	2800	Assoc Dues	11,535.00	11,600.00	11,600.00	12,324.00	12,324.00	12,500.00	7.8%
0100	3300	Emp Train	98.00	1,000.00	1,000.00	45.00	300.00	1,000.00	.0%
0100	3450	Legal Serv	84,141.37	70,000.00	70,000.00	150,872.78	107,000.00	85,000.00	21.4%
0100	3460	Audit Fees	25,800.00	25,000.00	25,000.00	23,500.00	25,000.00	30,000.00	20.0%
0100	5400	Advertisin	7,334.37	6,000.00	6,000.00	4,838.35	6,500.00	6,000.00	.0%
0100	6000	Supplies	857.58	1,000.00	1,000.00	625.39	850.00	1,000.00	.0%
0100	7800	Spec Projs	2,908.11	5,000.00	5,000.00	1,136.10	5,000.00	2,000.00	-60.0%
0100	8104	GPCOG	12,606.00	15,800.00	15,800.00	15,758.00	15,758.00	16,500.00	4.4%
TOTAL Town Council			154,155.43	144,900.00	144,900.00	218,149.62	181,907.00	163,500.00	12.8%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0101	Town Manager								
0101	1001	Prof Salar	111,062.08	113,600.00	113,600.00	114,588.46	114,700.00	118,500.00	4.3%
0101	2800	Assoc Dues	977.00	1,100.00	1,100.00	998.84	1,000.00	1,100.00	.0%
0101	3300	Emp Train	750.00	1,200.00	1,200.00	876.20	900.00	1,200.00	.0%
0101	3302	Empl Trav	1,184.12	2,000.00	2,000.00	1,556.15	1,800.00	1,000.00	-50.0%
0101	5813	Busin Exp	47.60	200.00	200.00	210.37	190.00	200.00	.0%
0101	6000	Supplies	240.00	1,000.00	1,000.00	442.23	300.00	1,000.00	.0%
TOTAL Town Manager			114,260.80	119,100.00	119,100.00	118,672.25	118,890.00	123,000.00	3.3%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0102	Finance								
0102	1001	Prof Salar	288,460.18	301,200.00	301,200.00	285,602.92	284,400.00	303,300.00	.7%
0102	2800	Assoc Dues	300.00	300.00	300.00	200.00	200.00	240.00	-20.0%
0102	3300	Emp Train	1,309.50	1,900.00	1,900.00	458.76	1,900.00	2,000.00	5.3%
0102	3302	Empl Trav	2,813.08	1,850.00	1,850.00	1,491.11	1,950.00	2,000.00	8.1%
0102	3400	Con Servic	.00	250.00	250.00	.00	.00	250.00	.0%
0102	3470	Registry	4,783.47	5,500.00	5,500.00	5,230.00	5,400.00	5,500.00	.0%
0102	3480	Comp Maint	34,566.02	40,000.00	40,000.00	35,874.06	38,200.00	40,000.00	.0%
0102	4320	Tech Repai	951.00	1,100.00	1,100.00	951.00	951.00	1,100.00	.0%
0102	6000	Supplies	1,651.64	2,300.00	2,300.00	814.82	2,200.00	2,300.00	.0%
0102	6002	Printing	1,716.18	1,500.00	1,500.00	1,309.86	1,708.00	1,500.00	.0%
0102	6003	Tax Bills	1,558.53	1,750.00	1,750.00	571.69	1,600.00	1,750.00	.0%
0102	7800	Winxnet	74,637.03	95,000.00	95,000.00	89,905.25	90,000.00	100,000.00	5.3%
TOTAL Finance			412,746.63	452,650.00	452,650.00	422,409.47	428,509.00	459,940.00	1.6%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 4
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0103	Assessing								
0103	1001	Prof Salar	146,210.69	149,600.00	149,600.00	146,715.68	146,800.00	151,750.00	1.4%
0103	2800	Assoc Dues	80.00	100.00	100.00	80.00	80.00	100.00	.0%
0103	3300	Emp Train	1,723.54	2,200.00	2,200.00	920.78	1,900.00	2,200.00	.0%
0103	3302	Empl Trav	2,500.00	2,500.00	2,500.00	1,736.39	2,500.00	2,500.00	.0%
0103	3400	Con Servic	680.00	8,300.00	8,300.00	6,496.00	7,800.00	8,500.00	2.4%
0103	3470	Registry	939.00	1,100.00	1,100.00	712.00	1,100.00	1,100.00	.0%
0103	3480	Comp Maint	3,712.60	11,400.00	11,400.00	9,868.23	11,400.00	11,500.00	.9%
0103	4320	Tech Repai	.00	500.00	500.00	.00	100.00	500.00	.0%
0103	5320	Telephone	240.00	240.00	240.00	220.00	240.00	240.00	.0%
0103	5400	Advertisin	.00	500.00	500.00	.00	100.00	500.00	.0%
0103	6000	Supplies	937.95	1,100.00	1,100.00	456.74	950.00	1,100.00	.0%
0103	6002	Printing	368.16	400.00	400.00	411.00	450.00	400.00	.0%
0103	6008	Mapping	4,000.00	3,200.00	3,200.00	.00	3,200.00	3,200.00	.0%
TOTAL Assessing			161,391.94	181,140.00	181,140.00	167,616.82	176,620.00	183,590.00	1.4%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0104	Codes Enforcement								
0104	1001	Prof Salar	76,927.81	98,300.00	98,300.00	96,526.20	94,900.00	97,400.00	-.9%
0104	2605	Clothing	106.70	100.00	100.00	97.31	100.00	100.00	.0%
0104	2800	Assoc Dues	330.00	400.00	400.00	330.00	330.00	465.00	16.3%
0104	3300	Emp Train	622.71	850.00	850.00	659.00	750.00	850.00	.0%
0104	3302	Empl Trav	4,090.12	4,000.00	4,000.00	3,004.30	4,000.00	4,000.00	.0%
0104	3480	Comp Maint	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.0%
0104	6000	Supplies	522.94	600.00	600.00	507.33	600.00	1,200.00	100.0%
TOTAL Codes Enforcement			84,600.28	106,250.00	106,250.00	103,124.14	102,680.00	106,015.00	-.2%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0105	Town Clerk And Elections								
0105	1001	Prof Salar	107,507.50	113,400.00	113,400.00	111,283.75	111,200.00	113,300.00	-.1%
0105	1005	Ballot Clk	4,595.25	8,000.00	8,000.00	3,890.50	4,800.00	8,300.00	3.8%
0105	2800	Assoc Dues	350.00	345.00	345.00	290.00	350.00	350.00	1.4%
0105	3300	Emp Train	1,605.00	1,500.00	1,500.00	273.00	1,000.00	1,500.00	.0%
0105	3302	Empl Trav	471.08	700.00	700.00	560.46	700.00	700.00	.0%
0105	3426	Elect Serv	6,463.71	7,800.00	7,800.00	3,717.56	6,500.00	7,800.00	.0%
0105	4301	Equip Rpr	84.00	500.00	500.00	.00	100.00	500.00	.0%
0105	5400	Advertisin	516.00	1,500.00	1,500.00	1,654.00	1,500.00	1,500.00	.0%
0105	6000	Supplies	714.24	800.00	800.00	753.07	750.00	800.00	.0%
0105	6095	Doc Preser	3,279.00	4,200.00	4,200.00	3,328.00	4,200.00	4,200.00	.0%
TOTAL Town Clerk And Electio			125,585.78	138,745.00	138,745.00	125,750.34	131,100.00	138,950.00	.1%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0106	General Administration								
0106	1001	Prof Salar	77,077.36	87,300.00	87,300.00	80,749.51	84,200.00	87,300.00	.0%
0106	3302	Empl Trav	43.89	1,000.00	1,000.00	-77.20	100.00	250.00	-75.0%
0106	3425	Purch/Bid	.00	500.00	500.00	.00	.00	500.00	.0%
0106	3427	TwN Report	4,580.00	5,000.00	5,000.00	1,637.50	5,000.00	5,000.00	.0%
0106	4301	Equip Rpr	1,250.24	2,500.00	2,500.00	1,465.80	1,500.00	2,500.00	.0%
0106	4350	Web Maint	890.76	3,000.00	3,000.00	2,645.76	3,000.00	3,000.00	.0%
0106	4455	Equip Rntl	360.00	1,800.00	1,800.00	1,322.16	1,400.00	2,200.00	22.2%
0106	5310	Postage	10,047.76	19,000.00	19,000.00	22,064.22	19,500.00	19,000.00	.0%
0106	5320	Telephone	13,627.33	14,500.00	14,500.00	12,831.40	14,350.00	15,500.00	6.9%
0106	6000	Supplies	4,928.93	5,000.00	5,000.00	4,165.89	5,000.00	5,000.00	.0%
0106	6002	Printing	2,562.00	2,940.00	2,940.00	3,267.02	2,800.00	3,540.00	20.4%
0106	7300	WAN	14,968.62	16,320.00	16,320.00	16,275.82	16,640.00	16,920.00	3.7%
TOTAL General Administration			130,336.89	158,860.00	158,860.00	146,347.88	153,490.00	160,710.00	1.2%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0107	Building & Grounds Maintenance								
0107	1001	Prof Salar	114,956.61	129,300.00	129,300.00	110,136.11	127,800.00	131,700.00	1.9%
0107	1200	Other Wag	.00	.00	.00	.00	.00	.00	.0%
0107	1300	OT Wages	8,997.86	8,000.00	8,000.00	7,068.89	8,300.00	8,400.00	5.0%
0107	2605	Clothing	1,522.23	2,100.00	2,100.00	1,078.30	2,000.00	2,100.00	.0%
0107	3300	Emp Train	.00	1,000.00	1,000.00	.00	.00	1,000.00	.0%
0107	3485	Cemetery	17,450.00	18,000.00	18,000.00	19,050.47	18,000.00	18,000.00	.0%
0107	4010	Bldg Maite	53,357.15	45,000.00	45,000.00	39,600.84	50,000.00	50,000.00	11.1%
0107	4021	Rubbish	12,191.14	12,360.00	12,360.00	10,806.04	12,200.00	13,104.00	6.0%
0107	4033	Fire Prev	1,560.25	3,000.00	3,000.00	2,796.25	2,900.00	3,000.00	.0%
0107	4038	Veh Maint	3,388.88	5,000.00	5,000.00	2,830.69	3,500.00	5,000.00	.0%
0107	4040	Grnds Main	5,942.62	8,300.00	8,300.00	4,395.36	6,000.00	8,300.00	.0%
0107	6005	Clean Supp	10,758.84	9,500.00	9,500.00	9,908.29	11,200.00	10,500.00	10.5%
0107	6202	Elect T	6,707.52	6,600.00	6,600.00	7,646.72	7,800.00	8,000.00	21.2%
0107	6203	Elect PW	6,579.54	12,000.00	12,000.00	7,945.51	10,400.00	12,000.00	.0%
0107	6204	Elect PS	15,119.44	19,500.00	19,500.00	16,750.91	19,200.00	20,500.00	5.1%
0107	6212	Water TH	1,768.88	1,600.00	1,600.00	1,458.58	1,500.00	1,700.00	6.3%
0107	6213	Water PW	3,153.23	3,900.00	3,900.00	3,001.11	3,200.00	4,100.00	5.1%
0107	6214	Water-PS	2,168.68	2,300.00	2,300.00	2,342.75	2,300.00	2,500.00	8.7%
0107	6222	Sewer TH	666.76	1,320.00	1,320.00	795.03	850.00	1,320.00	.0%
0107	6223	Sewer PW	3,375.87	3,040.00	3,040.00	3,234.30	3,300.00	3,300.00	8.6%
0107	6224	Sewer PS	3,653.20	3,680.00	3,680.00	4,032.26	4,200.00	3,900.00	6.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0107	6242	Heat TH	2,989.53	4,000.00	4,000.00	2,762.25	3,700.00	4,000.00	.0%
0107	6243	Heat PW	9,650.42	10,000.00	10,000.00	7,673.00	9,200.00	10,000.00	.0%
0107	6244	Heat PS	31,689.84	23,000.00	23,000.00	18,877.65	29,400.00	27,000.00	17.4%
0107	6245	Heat-PS AX	2,805.06	1,500.00	1,500.00	5,137.71	5,300.00	3,000.00	100.0%
0107	6260	Veh Fuel	4,133.04	4,500.00	4,500.00	3,093.49	4,600.00	4,500.00	.0%
0107	6360	Comm Ctr	48,731.76	49,392.00	49,392.00	49,388.48	49,389.00	50,052.00	1.3%
0107	7500	Flags	1,070.14	775.00	775.00	1,459.83	1,000.00	850.00	9.7%
TOTAL Building & Grounds Mai			374,388.49	388,667.00	388,667.00	343,270.82	397,239.00	407,826.00	4.9%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 10
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0108	Employee Benefits								
0108	2303	Ret ICMA	76,807.98	84,000.00	84,000.00	87,339.29	82,300.00	84,800.00	1.0%
0108	2305	Retir MSRS	331,332.59	346,000.00	346,000.00	337,279.20	335,000.00	334,000.00	-3.5%
0108	2407	FICA & Med	346,031.43	365,000.00	365,000.00	364,618.64	364,800.00	375,000.00	2.7%
0108	2409	Healt Ins	675,792.03	765,000.00	765,000.00	729,246.33	732,500.00	775,000.00	1.3%
0108	2410	Wkrs Comp	134,014.52	164,500.00	164,500.00	156,430.80	154,000.00	175,500.00	6.7%
0108	2412	Life Ins	2,621.59	3,000.00	3,000.00	2,771.10	2,600.00	3,000.00	.0%
0108	2413	Med Reim	1,913.47	2,000.00	2,000.00	1,743.49	1,900.00	2,000.00	.0%
0108	2415	Wellness	9,403.55	18,000.00	18,000.00	9,758.45	12,500.00	18,000.00	.0%
0108	2416	Dental	31,950.61	36,000.00	36,000.00	34,443.15	34,900.00	36,000.00	.0%
0108	2419	Med Exams	1,184.00	1,000.00	1,000.00	839.00	800.00	1,000.00	.0%
0108	2420	Drug Test	645.00	1,000.00	1,000.00	375.00	750.00	1,000.00	.0%
0108	2421	Vac Sick P	975.00	25,000.00	25,000.00	13,795.94	13,795.94	25,000.00	.0%
TOTAL Employee Benefits			1,612,671.77	1,810,500.00	1,810,500.00	1,738,640.39	1,735,845.94	1,830,300.00	1.1%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0109	Transit								
0109	1001	Prof Salar	17,357.76	20,000.00	20,000.00	19,983.39	19,700.00	21,900.00	9.5%
0109	1200	Other Wag	25,841.53	28,500.00	28,500.00	27,139.31	27,900.00	30,700.00	7.7%
0109	3300	Emp Train	317.80	800.00	800.00	234.91	400.00	800.00	.0%
0109	3302	Empl Trav	23.20	150.00	150.00	23.20	80.00	50.00	-66.7%
0109	3400	Con Servic	5,045.40	6,800.00	6,800.00	2,893.21	6,000.00	6,800.00	.0%
0109	3424	METRO	30,345.00	36,800.00	36,800.00	34,454.50	34,510.00	.00	-100.0%
0109	4040	Grnds Main	.00	500.00	500.00	.00	.00	500.00	.0%
0109	4301	Equip Rpr	561.33	600.00	600.00	261.79	575.00	600.00	.0%
0109	5320	Telephone	1,085.17	1,140.00	1,140.00	1,106.00	1,200.00	1,300.00	14.0%
0109	6000	Supplies	424.03	800.00	800.00	296.00	500.00	800.00	.0%
0109	6205	Elect-Tr S	7,380.14	7,300.00	7,300.00	6,221.73	8,000.00	8,000.00	9.6%
0109	6215	Water-Tr S	285.65	550.00	550.00	375.09	300.00	550.00	.0%
0109	6225	Sewer Tr S	471.62	620.00	620.00	522.41	600.00	620.00	.0%
0109	6241	Heat-Tr S	2,220.29	2,000.00	2,000.00	1,645.82	2,100.00	2,000.00	.0%
0109	6713	Sm Equip	.00	400.00	400.00	.00	650.00	400.00	.0%
TOTAL Transit			91,358.92	106,960.00	106,960.00	95,157.36	102,515.00	75,020.00	-29.9%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0110	Insurances								
0110	5200	Insurance	99,044.00	102,000.00	102,000.00	100,322.00	100,000.00	105,000.00	2.9%
TOTAL Insurances			99,044.00	102,000.00	102,000.00	100,322.00	100,000.00	105,000.00	2.9%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0200	Police								
0200	1001	Prof Salar	900,626.86	964,200.00	964,200.00	926,279.40	921,900.00	1,024,500.00	6.3%
0200	1200	Other Wag	30,269.29	45,000.00	45,000.00	4,346.62	38,000.00	40,000.00	-11.1%
0200	1300	OT Wages	130,904.45	120,000.00	120,000.00	128,310.96	135,000.00	125,000.00	4.2%
0200	2441	Recruitmt	33,142.44	1,500.00	1,500.00	17,215.00	1,500.00	1,500.00	.0%
0200	2605	Clothing	10,884.84	14,000.00	14,000.00	16,317.44	16,500.00	14,000.00	.0%
0200	2638	Unif Clean	10,040.00	10,800.00	10,800.00	9,180.00	10,800.00	10,800.00	.0%
0200	2800	Assoc Dues	1,015.00	1,050.00	1,050.00	1,150.00	1,030.00	1,050.00	.0%
0200	3300	Emp Train	5,985.49	8,500.00	8,500.00	8,095.65	8,500.00	8,500.00	.0%
0200	3302	Empl Trav	2,182.40	2,500.00	2,500.00	1,511.71	2,000.00	2,500.00	.0%
0200	3430	Animal	10,880.01	30,930.00	30,930.00	28,146.44	30,000.00	35,000.00	13.2%
0200	4036	Radio Main	624.80	1,500.00	1,500.00	68.58	800.00	1,500.00	.0%
0200	4038	Veh Maint	23,381.60	23,000.00	23,000.00	9,950.90	14,000.00	23,000.00	.0%
0200	4048	Radar Main	1,373.82	1,500.00	1,500.00	1,885.87	1,450.00	1,500.00	.0%
0200	4301	Equip Rpr	2,644.10	4,540.00	4,540.00	1,438.08	3,200.00	4,540.00	.0%
0200	4320	Tech Repai	13,532.50	14,700.00	14,700.00	12,338.75	14,000.00	14,700.00	.0%
0200	6000	Supplies	2,302.27	3,600.00	3,600.00	2,722.48	2,800.00	3,600.00	.0%
0200	6002	Printing	2,775.00	2,500.00	2,500.00	2,172.76	2,500.00	2,500.00	.0%
0200	6007	Ammunition	6,076.73	6,000.00	6,000.00	5,930.30	5,950.00	6,000.00	.0%
0200	6033	Drug Prog	237.38	550.00	550.00	60.46	550.00	550.00	.0%
0200	6260	Veh Fuel	30,111.96	32,000.00	32,000.00	24,844.63	30,000.00	32,000.00	.0%
TOTAL Police			1,218,990.94	1,288,370.00	1,288,370.00	1,201,966.03	1,240,480.00	1,352,740.00	5.0%

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 14
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0201	Marine Resource/Harbor Patrol								
0201	1001	Prof Salar	56,421.26	116,700.00	116,700.00	59,398.09	59,550.00	123,100.00	5.5%
0201	1200	Other Wag	405.37	.00	.00	.00	.00	.00	.0%
0201	1300	OT Wages	600.17	1,800.00	1,800.00	696.27	1,000.00	1,800.00	.0%
0201	2605	Clothing	420.89	2,500.00	2,500.00	384.53	500.00	2,500.00	.0%
0201	2638	Unif Clean	720.00	1,440.00	1,440.00	660.00	720.00	1,440.00	.0%
0201	3300	Emp Train	573.00	1,325.00	1,325.00	600.00	750.00	1,325.00	.0%
0201	3302	Empl Trav	118.46	500.00	500.00	.00	100.00	100.00	-80.0%
0201	4010	Bldg Maint	646.63	700.00	700.00	89.99	120.00	700.00	.0%
0201	4038	Veh Maint	344.51	1,000.00	1,000.00	452.03	750.00	1,000.00	.0%
0201	4045	Boat Maint	1,542.15	4,000.00	4,000.00	3,430.73	3,500.00	4,000.00	.0%
0201	4060	Floats	8,017.60	4,000.00	4,000.00	2,054.00	7,100.00	4,000.00	.0%
0201	4065	Channel	400.00	650.00	650.00	807.20	1,000.00	650.00	.0%
0201	5320	Telephone	297.00	350.00	350.00	272.25	300.00	350.00	.0%
0201	6000	Supplies	1,369.81	1,250.00	1,250.00	1,201.89	1,250.00	1,250.00	.0%
0201	6045	Protec Eq	.00	1,000.00	1,000.00	.00	500.00	1,000.00	.0%
0201	6200	Elect	720.32	750.00	750.00	683.56	800.00	750.00	.0%
0201	6210	Water	263.21	240.00	240.00	284.28	300.00	240.00	.0%
0201	6260	Veh Fuel	1,690.52	2,600.00	2,600.00	927.16	1,800.00	2,600.00	.0%
0201	7650	Ramp&Wharf	907.26	1,100.00	1,100.00	2,361.65	3,500.00	1,100.00	.0%
TOTAL Marine Resource/Harbor			75,458.16	141,905.00	141,905.00	74,303.63	83,540.00	147,905.00	4.2%

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 15
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0202	Fire								
0202	1001	Prof Salar	230,506.05	230,000.00	230,000.00	255,013.60	266,730.00	198,900.00	-13.5%
0202	1190	Call Pay	373,620.71	350,000.00	350,000.00	381,584.47	394,761.00	370,000.00	5.7%
0202	1300	OT Wages	13,364.18	9,500.00	9,500.00	11,484.68	12,000.00	39,500.00	315.8%
0202	2419	Med Exams	990.00	900.00	900.00	264.50	1,000.00	900.00	.0%
0202	2485	Vac & Immu	.00	500.00	500.00	.00	.00	500.00	.0%
0202	2605	Clothing	2,587.00	3,000.00	3,000.00	1,174.95	2,800.00	3,000.00	.0%
0202	2800	Assoc Dues	650.00	700.00	700.00	325.00	650.00	700.00	.0%
0202	3300	Emp Train	9,284.09	5,000.00	5,000.00	2,455.85	3,500.00	10,000.00	100.0%
0202	3400	Con Servic	.00	23,000.00	23,000.00	20,140.00	23,000.00	8,500.00	-63.0%
0202	4036	Radio Main	1,325.52	2,000.00	2,000.00	1,459.65	1,400.00	1,500.00	-25.0%
0202	4038	Veh Maint	26,384.40	30,000.00	30,000.00	52,609.93	55,000.00	35,000.00	16.7%
0202	4049	Alarm Main	285.20	2,000.00	2,000.00	.00	2,000.00	1,000.00	-50.0%
0202	4301	Equip Rpr	8,873.38	8,500.00	8,500.00	15,465.63	16,000.00	10,000.00	17.6%
0202	4320	Tech Repai	2,605.00	.00	.00	690.00	2,000.00	.00	.0%
0202	5320	Telephone	3,496.85	3,500.00	3,500.00	3,296.86	3,500.00	4,000.00	14.3%
0202	5420	Pub Educ	1,486.54	1,500.00	1,500.00	526.33	1,500.00	1,000.00	-33.3%
0202	6000	Supplies	4,067.89	3,500.00	3,500.00	5,043.39	4,200.00	4,000.00	14.3%
0202	6005	Clean Supp	191.63	200.00	200.00	124.28	200.00	200.00	.0%
0202	6010	Fire Supl	1,544.51	15,500.00	15,500.00	10,387.57	10,000.00	15,500.00	.0%
0202	6045	Protec Eq	8,179.18	.00	.00	.00	.00	.00	.0%
0202	6260	Veh Fuel	7,986.25	8,000.00	8,000.00	7,516.10	7,800.00	8,000.00	.0%

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jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0202	6712	Tools	420.54	.00	.00	.00	.00	.00	.0%
0202	7300	Equip	4,374.00	.00	.00	.00	.00	.00	.0%
TOTAL Fire			702,222.92	697,300.00	697,300.00	769,562.79	808,041.00	712,200.00	2.1%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 17
bgnrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0203	Rescue								
0203	1001	Prof Salar	171,082.65	189,200.00	189,200.00	138,493.28	138,100.00	181,900.00	-3.9%
0203	1190	Call Pay	113,156.76	130,000.00	130,000.00	70,619.13	68,400.00	95,000.00	-26.9%
0203	1300	OT Wages	46,341.05	50,000.00	50,000.00	75,147.55	78,200.00	50,000.00	.0%
0203	2419	Med Exams	80.00	720.00	720.00	388.50	300.00	720.00	.0%
0203	2485	Vac & Immu	.00	450.00	450.00	.00	.00	450.00	.0%
0203	2605	Clothing	2,470.12	3,000.00	3,000.00	1,174.95	2,800.00	3,000.00	.0%
0203	2800	Assoc Dues	3,328.00	1,600.00	1,600.00	680.00	1,000.00	1,600.00	.0%
0203	3300	Emp Train	4,893.63	9,500.00	9,500.00	4,256.86	7,600.00	7,500.00	-21.1%
0203	4036	Radio Main	1,670.04	1,000.00	1,000.00	1,022.03	1,000.00	1,500.00	50.0%
0203	4038	Veh Maint	12,093.81	7,500.00	7,500.00	6,718.82	7,500.00	7,500.00	.0%
0203	4301	Equip Rpr	4,229.84	12,500.00	12,500.00	10,887.31	12,500.00	12,500.00	.0%
0203	4320	Tech Repai	11,180.00	.00	.00	.00	.00	.00	.0%
0203	5320	Telephone	10,161.05	11,920.00	11,920.00	11,565.84	10,100.00	11,920.00	.0%
0203	6000	Supplies	3,748.81	2,000.00	2,000.00	7,836.23	7,000.00	3,000.00	50.0%
0203	6005	Clean Supp	191.57	300.00	300.00	124.25	150.00	300.00	.0%
0203	6009	Med Suppl	21,746.68	30,000.00	30,000.00	31,152.46	28,000.00	30,000.00	.0%
0203	6045	Protec Eq	4,390.20	6,000.00	6,000.00	10,496.73	6,000.00	6,000.00	.0%
0203	6260	Veh Fuel	8,746.13	8,000.00	8,000.00	6,691.85	8,000.00	8,000.00	.0%
0203	6712	Tools	.00	3,500.00	3,500.00	83.25	1,000.00	3,500.00	.0%
TOTAL Rescue			419,510.34	467,190.00	467,190.00	377,339.04	377,650.00	424,390.00	-9.2%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0204	Public Safety Reception								
0204	1001	Prof Salar	26,641.01	23,600.00	23,600.00	7,879.95	23,000.00	23,600.00	.0%
0204	1200	Other Wag	2,279.71	10,400.00	10,400.00	.00	2,500.00	10,400.00	.0%
0204	1300	OT Wages	.00	500.00	500.00	.00	.00	500.00	.0%
0204	4301	Equip Rpr	1,219.46	5,000.00	5,000.00	300.00	500.00	5,000.00	.0%
0204	5320	Telephone	16,154.75	17,600.00	17,600.00	14,110.13	17,000.00	18,000.00	2.3%
0204	6000	Supplies	66.51	250.00	250.00	115.52	200.00	250.00	.0%
0204	7800	Dispatch	146,400.00	150,895.00	150,895.00	150,792.00	150,895.00	155,450.00	3.0%
TOTAL Public Safety Receptio			192,761.44	208,245.00	208,245.00	173,197.60	194,095.00	213,200.00	2.4%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0206	Public Utilities								
0206	6208	Elect-St L	23,031.72	24,000.00	24,000.00	18,934.66	24,800.00	20,000.00	-16.7%
0206	6218	Hydrants	170,180.40	169,600.00	169,600.00	170,471.39	185,700.00	190,000.00	12.0%
0206	6785	Light Mnt	468.37	5,000.00	5,000.00	1,314.80	1,500.00	5,000.00	.0%
TOTAL Public Utilities			193,680.49	198,600.00	198,600.00	190,720.85	212,000.00	215,000.00	8.3%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0300	Human Services Agencies								
0300	8602	Aging	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
0300	8604	Oasis Free	750.00	750.00	750.00	750.00	750.00	750.00	.0%
0300	8606	FCS	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	.0%
0300	8607	ThruDoors	500.00	500.00	500.00	500.00	500.00	500.00	.0%
0300	8608	F Dental	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	.0%
0300	8613	Elders	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	.0%
0300	8616	Port Teen	.00	8,250.00	8,250.00	8,250.00	8,250.00	8,250.00	.0%
TOTAL Human Services Agencie			31,550.00	39,800.00	39,800.00	39,800.00	39,800.00	39,800.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0301	General Assistance								
0301	1001	Prof Salar	78,503.90	80,300.00	80,300.00	78,687.96	80,300.00	80,300.00	.0%
0301	2800	Assoc Dues	30.00	40.00	40.00	40.00	40.00	40.00	.0%
0301	3300	Emp Train	10.00	200.00	200.00	.00	100.00	200.00	.0%
0301	3302	Empl Trav	127.53	300.00	300.00	292.71	300.00	300.00	.0%
0301	6000	Supplies	326.25	300.00	300.00	301.08	300.00	400.00	33.3%
0301	6350	Assis-Free	24,213.46	30,000.00	30,000.00	29,448.49	28,000.00	30,000.00	.0%
0301	6351	Assist Ya	3,984.60	.00	.00	-6,079.16	.00	.00	.0%
TOTAL General Assistance			107,195.74	111,140.00	111,140.00	102,691.08	109,040.00	111,240.00	.1%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 22
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0400	Public Works	General							
0400	1001	Prof Salar	604,909.14	652,730.00	652,730.00	573,225.05	589,900.00	660,880.00	1.2%
0400	1300	OT Wages	59,760.15	76,300.00	76,300.00	50,244.14	55,800.00	79,800.00	4.6%
0400	2605	Clothing	9,996.88	9,250.00	9,250.00	7,050.53	9,291.44	9,250.00	.0%
0400	3300	Emp Train	3,790.08	4,000.00	4,000.00	3,798.33	3,500.00	4,000.00	.0%
0400	3435	Enginering	3,221.35	5,700.00	5,700.00	5,700.00	5,700.00	5,700.00	.0%
0400	4036	Radio Main	1,200.00	1,200.00	1,200.00	740.69	1,200.00	1,200.00	.0%
0400	4038	Veh Maint	65,762.01	60,000.00	60,000.00	76,193.88	95,000.00	70,000.00	16.7%
0400	4455	Equip Rntl	4,788.18	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.0%
0400	5320	Telephone	2,626.75	2,500.00	2,500.00	2,402.56	2,400.00	3,000.00	20.0%
0400	6000	Supplies	2,029.00	2,000.00	2,000.00	2,087.52	2,000.00	2,000.00	.0%
0400	6260	Veh Fuel	68,125.40	75,000.00	75,000.00	61,804.79	69,000.00	75,000.00	.0%
0400	6708	Tires	13,459.41	11,000.00	11,000.00	10,668.47	11,000.00	11,000.00	.0%
0400	6712	Tools	305.95	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
0400	6713	Sm Equip	5,318.62	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.0%
0400	6714	Signs	7,220.67	8,000.00	8,000.00	7,484.45	7,500.00	8,000.00	.0%
0400	6717	Str Mark	6,581.48	9,600.00	9,600.00	9,600.01	7,000.00	9,600.00	.0%
TOTAL Public Works General			859,095.07	928,280.00	928,280.00	822,000.42	870,291.44	950,430.00	2.4%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 23
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0401	Public Works	Summer Roads							
0401	6713	Sm Equip	2,494.88	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	.0%
0401	6740	Rd Stripng	22,415.72	37,500.00	37,500.00	32,340.26	25,000.00	37,500.00	.0%
0401	6750	Pav Matrls	34,850.58	34,900.00	34,900.00	34,900.00	34,900.00	34,900.00	.0%
0401	6755	Culverts	4,840.00	5,000.00	5,000.00	4,910.92	5,000.00	5,000.00	.0%
0401	6760	Gravel	24,765.36	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	.0%
0401	6780	Guard Rail	5,879.00	5,000.00	5,000.00	1,279.68	4,800.00	5,000.00	.0%
0401	6785	Traf light	7,320.00	6,500.00	6,500.00	2,254.50	6,000.00	6,500.00	.0%
0401	7200	Hot Top Rd	340,564.28	400,000.00	400,000.00	391,314.90	325,000.00	250,000.00	-37.5%
0401	7210	Drainage P	10,000.00	10,000.00	10,000.00	9,999.92	10,000.00	10,000.00	.0%
0401	7220	Ledge	3,000.00	3,000.00	3,000.00	2,842.19	3,000.00	3,000.00	.0%
0401	7230	Catch Basi	14,313.30	14,000.00	14,000.00	14,120.00	14,000.00	14,000.00	.0%
0401	7240	Sidewalks	4,000.00	4,000.00	4,000.00	1,600.00	4,000.00	4,000.00	.0%
0401	7250	Hot Top St	30,100.00	30,100.00	30,100.00	29,579.12	30,100.00	30,100.00	.0%
TOTAL Public Works Summer Ro			504,543.12	582,500.00	582,500.00	557,641.49	494,300.00	432,500.00	-25.8%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 24
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0402	Public Works	Winter Roads							
0402	6760	Gravel	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	.0%
0402	6765	Salt	117,809.26	134,000.00	134,000.00	102,194.66	102,195.00	134,000.00	.0%
0402	6770	Surface Tr	18,000.00	18,000.00	18,000.00	15,171.12	15,200.00	18,000.00	.0%
0402	6775	Chains Bla	12,206.38	12,500.00	12,500.00	12,500.00	12,300.00	12,500.00	.0%
TOTAL Public Works Winter Ro			155,015.64	171,500.00	171,500.00	136,865.78	136,695.00	171,500.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0403	Public Works	Tree & Park							
0403	4070	Tree Prun	8,000.00	8,000.00	8,000.00	725.00	8,000.00	8,000.00	.0%
0403	6370	Bow St Pk	1,663.00	2,000.00	2,000.00	857.71	1,800.00	2,000.00	.0%
0403	6910	Trees	5,200.00	3,000.00	3,000.00	3,000.00	3,000.00	10,000.00	233.3%
TOTAL Public Works Tree & Pa			14,863.00	13,000.00	13,000.00	4,582.71	12,800.00	20,000.00	53.8%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0404	Solid Waste/Recycling								
0404	1001	Prof Salar	87,350.51	91,500.00	91,500.00	101,167.44	105,700.00	96,100.00	5.0%
0404	1200	Other Wag	11,040.24	14,000.00	14,000.00	15,227.93	14,850.00	19,000.00	35.7%
0404	1300	OT Wages	4,040.02	4,000.00	4,000.00	4,322.37	3,800.00	4,000.00	.0%
0404	2605	Clothing	865.09	800.00	800.00	489.39	865.09	800.00	.0%
0404	3300	Emp Train	722.61	900.00	900.00	.00	.00	900.00	.0%
0404	3302	Empl Trav	410.54	750.00	750.00	189.66	300.00	250.00	-66.7%
0404	3465	Water Test	5,405.00	6,000.00	6,000.00	6,587.00	5,500.00	6,000.00	.0%
0404	3475	Leachate	41,139.50	32,000.00	32,000.00	47,184.50	43,000.00	32,000.00	.0%
0404	3480	Comp Maint	3,972.50	4,000.00	4,000.00	3,805.82	4,000.00	4,000.00	.0%
0404	3500	Tipping Fe	114,856.37	115,975.00	115,975.00	109,357.30	107,000.00	115,975.00	.0%
0404	3505	Hauling	102,902.44	77,250.00	77,250.00	68,976.53	73,400.00	77,250.00	.0%
0404	3530	Demo Tip	57,831.91	50,000.00	50,000.00	70,969.04	50,000.00	50,000.00	.0%
0404	3532	Recy Tip	.00	31,150.00	31,150.00	22,530.30	25,000.00	31,150.00	.0%
0404	3535	Clean Week	16,692.15	15,000.00	15,000.00	862.97	1,000.00	15,000.00	.0%
0404	3545	Rej. Recy	370.84	3,750.00	3,750.00	501.93	1,000.00	3,750.00	.0%
0404	4038	Veh Maint	4,695.01	7,000.00	7,000.00	3,644.40	3,000.00	7,000.00	.0%
0404	4050	Litter Con	4,943.00	5,000.00	5,000.00	-300.00	4,700.00	8,000.00	60.0%
0404	5320	Telephone	780.98	1,000.00	1,000.00	697.95	800.00	1,000.00	.0%
0404	6000	Supplies	8,042.52	11,000.00	11,000.00	9,756.90	9,000.00	11,000.00	.0%
0404	6200	Elect	3,993.46	4,800.00	4,800.00	3,525.89	4,800.00	4,800.00	.0%
0404	6240	Heat Fuel	3,003.02	3,000.00	3,000.00	2,895.93	3,250.00	3,000.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0404	6260	Veh Fuel	1,458.67	2,000.00	2,000.00	1,310.89	1,500.00	2,000.00	.0%
0404	6900	Other Supp	775.00	1,100.00	1,100.00	2,200.00	1,100.00	1,100.00	.0%
TOTAL Solid Waste/Recycling			475,291.38	481,975.00	481,975.00	475,904.14	463,565.09	494,075.00	2.5%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0405	Town Engineer								
0405	1001	Prof Salar	102,401.56	107,100.00	107,100.00	103,789.58	106,600.00	105,100.00	-1.9%
0405	3300	Emp Train	3,187.00	4,500.00	4,500.00	1,186.30	2,200.00	4,500.00	.0%
0405	3302	Empl Trav	647.32	1,000.00	1,000.00	662.44	600.00	1,000.00	.0%
0405	3480	Comp Maint	3,584.00	4,000.00	4,000.00	2,975.00	3,600.00	4,000.00	.0%
0405	6000	Supplies	160.55	300.00	300.00	259.85	300.00	300.00	.0%
0405	6720	Stormwater	24,553.22	24,700.00	24,700.00	14,085.32	24,700.00	31,000.00	25.5%
TOTAL Town Engineer			134,533.65	141,600.00	141,600.00	122,958.49	138,000.00	145,900.00	3.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0406	HRF Fields Maintenance								
0406	3490	Grounds	88,800.00	95,000.00	95,000.00	94,999.00	95,000.00	96,900.00	2.0%
0406	6200	Elect	1,574.28	1,700.00	1,700.00	1,266.18	1,700.00	1,700.00	.0%
0406	6210	Water	15,931.61	15,000.00	15,000.00	16,158.90	17,000.00	16,000.00	6.7%
0406	6240	Heat Fuel	516.51	500.00	500.00	.00	500.00	600.00	20.0%
0406	6741	Striping	.00	4,500.00	4,500.00	.00	.00	.00	-100.0%
0406	7680	Pest Contl	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
0406	9200	Contingncy	6,145.22	5,000.00	5,000.00	7,819.22	5,000.00	5,000.00	.0%
TOTAL HRF Fields Maintenance			112,967.62	123,700.00	123,700.00	120,243.30	121,200.00	122,200.00	-1.2%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0500	Freeport Community Library								
0500	1001	Prof Salar	343,328.23	362,100.00	362,100.00	337,893.12	345,100.00	363,800.00	.5%
0500	2800	Assoc Dues	310.00	620.00	620.00	175.00	310.00	620.00	.0%
0500	3300	Emp Train	294.50	1,000.00	1,000.00	834.99	850.00	1,000.00	.0%
0500	3302	Empl Trav	582.39	1,000.00	1,000.00	484.33	600.00	550.00	-45.0%
0500	3480	Comp Maint	5,856.65	6,600.00	6,600.00	6,898.65	6,900.00	6,600.00	.0%
0500	4301	Equip Rpr	2,702.59	2,000.00	2,000.00	2,109.98	2,000.00	2,000.00	.0%
0500	4320	Tech Repai	.00	3,000.00	3,000.00	909.94	500.00	3,000.00	.0%
0500	5320	Telephone	3,179.93	3,800.00	3,800.00	3,013.49	3,300.00	4,000.00	5.3%
0500	6000	Supplies	6,072.99	5,750.00	5,750.00	6,150.30	5,000.00	8,000.00	39.1%
0500	6200	Elect	10,453.41	14,000.00	14,000.00	10,184.80	12,000.00	14,500.00	3.6%
0500	6210	Water	2,416.42	2,600.00	2,600.00	2,367.35	2,400.00	2,750.00	5.8%
0500	6220	Sewer	1,138.04	1,000.00	1,000.00	583.29	1,000.00	1,500.00	50.0%
0500	6240	Heat Fuel	16,277.15	15,000.00	15,000.00	10,113.72	16,000.00	17,000.00	13.3%
0500	6400	Books	42,158.79	40,000.00	40,000.00	35,136.38	35,000.00	40,000.00	.0%
0500	6450	Nonprint	19,119.37	15,500.00	15,500.00	13,774.92	12,500.00	15,500.00	.0%
TOTAL Freeport Community Lib			453,890.46	473,970.00	473,970.00	430,630.26	443,460.00	480,820.00	1.4%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0600	Bustins Island							
0600	8250 Bustins Is	206,966.44	206,000.00	206,000.00	205,160.83	205,160.83	233,700.00	13.4%
	TOTAL Bustins Island	206,966.44	206,000.00	206,000.00	205,160.83	205,160.83	233,700.00	13.4%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0601	Promotions								
0601	8200	Memorial	284.30	500.00	500.00	235.00	500.00	500.00	.0%
0601	8204	July 4th	.00	2,000.00	2,000.00	.00	2,000.00	.00	-100.0%
0601	8206	Recognitio	1,827.74	2,000.00	2,000.00	2,205.70	2,225.00	2,000.00	.0%
0601	8210	Mis/Oth	237.36	2,000.00	2,000.00	150.00	1,250.00	2,000.00	.0%
0601	8215	Chamber	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
0601	8216	Hist. Dues	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.0%
0601	8225	H Decor	104.13	200.00	200.00	258.85	258.85	200.00	.0%
TOTAL Promotions			3,453.53	12,700.00	12,700.00	8,849.55	12,233.85	10,700.00	-15.7%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0602	Planning								
0602	1001	Prof Salar	144,836.39	141,400.00	141,400.00	72,533.81	78,400.00	143,000.00	1.1%
0602	1200	Other Wag	882.12	200.00	200.00	809.23	1,000.00	200.00	.0%
0602	2800	Assoc Dues	514.00	525.00	525.00	.00	.00	525.00	.0%
0602	3000	Prof Servi	12,184.72	8,000.00	8,000.00	12,580.06	13,000.00	4,000.00	-50.0%
0602	3300	Emp Train	358.00	550.00	550.00	395.00	400.00	550.00	.0%
0602	3302	Empl Trav	402.85	1,000.00	1,000.00	.00	.00	400.00	-60.0%
0602	4301	Equip Rpr	3,124.66	800.00	800.00	310.55	400.00	800.00	.0%
0602	4360	Bd Studies	.00	.00	.00	.00	.00	.00	.0%
0602	6000	Supplies	668.98	700.00	700.00	655.11	700.00	1,500.00	114.3%
TOTAL Planning			162,971.72	153,175.00	153,175.00	87,283.76	93,900.00	150,975.00	-1.4%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0604	Board Of Appeals							
0604	1200 Other Wag	375.00	850.00	850.00	270.00	450.00	850.00	.0%
0604	6000 Supplies	.00	.00	.00	.00	.00	.00	.0%
TOTAL Board Of Appeals		375.00	850.00	850.00	270.00	450.00	850.00	.0%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0606	Conservation Commission								
0606	3400	Con Servic	619.90	2,500.00	2,500.00	200.00	800.00	3,000.00	20.0%
0606	5420	Pub Educ	212.30	1,200.00	1,200.00	238.80	600.00	900.00	-25.0%
0606	6000	Supplies	192.45	300.00	300.00	421.77	600.00	1,500.00	400.0%
TOTAL Conservation Commissio			1,024.65	4,000.00	4,000.00	860.57	2,000.00	5,400.00	35.0%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund		2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0607	Shellfish Commission							
0607	6000 Supplies	.00	1,000.00	1,000.00	1,242.80	1,500.00	1,000.00	.0%
0607	7670 Survy Flat	756.63	2,500.00	2,500.00	275.00	1,000.00	2,500.00	.0%
	TOTAL Shellfish Commission	756.63	3,500.00	3,500.00	1,517.80	2,500.00	3,500.00	.0%

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0608	Misc. & Contingency								
0608	5710	GrantMatch	.00	.00	.00	.00	.00	.00	.0%
0608	6045	Protec Eq	.00	.00	.00	.00	.00	40,000.00	.0%
0608	7680	Pest Contl	3,020.83	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.0%
0608	7700	Energy Res	.00	.00	.00	.00	.00	.00	.0%
0608	8260	Snowmob Cl	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	.0%
0608	9100	Transfer	600,000.00	.00	.00	.00	.00	.00	.0%
0608	9200	Contingncy	15,673.78	20,000.00	20,000.00	15,381.75	18,500.00	20,000.00	.0%
TOTAL Misc. & Contingency			619,744.61	24,050.00	24,050.00	19,431.75	22,550.00	64,050.00	166.3%

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0609	Cable TV								
0609	1001	Prof Salar	50,160.67	54,200.00	54,200.00	16,075.87	18,100.00	54,100.00	-.2%
0609	1200	Other Wag	22,746.26	20,000.00	20,000.00	28,572.82	28,700.00	24,000.00	20.0%
0609	3300	Emp Train	925.19	1,400.00	1,400.00	124.41	100.00	1,400.00	.0%
0609	3302	Empl Trav	1,650.00	1,650.00	1,650.00	178.84	200.00	650.00	-60.6%
0609	4038	Veh Maint	574.70	300.00	300.00	.00	250.00	300.00	.0%
0609	4301	Equip Rpr	702.70	1,000.00	1,000.00	668.29	840.00	1,000.00	.0%
0609	5320	Telephone	21.24	240.00	240.00	27.25	.00	240.00	.0%
0609	6000	Supplies	2,546.54	3,000.00	3,000.00	2,189.27	2,800.00	3,000.00	.0%
0609	6260	Veh Fuel	357.22	600.00	600.00	68.85	80.00	600.00	.0%
0609	7300	Equip	4,270.93	4,500.00	4,500.00	2,306.67	3,500.00	4,500.00	.0%
0609	7800	Stream	.00	.00	.00	348.21	400.00	.00	.0%
TOTAL Cable TV			83,955.45	86,890.00	86,890.00	50,560.48	54,970.00	89,790.00	3.3%

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PROJECTION: 21010 FY2021 General Fund Original Budget

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ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0612	Traffic And Parking								
0612	1001	Prof Salar	.00	.00	.00	.00	.00	.00	.0%
0612	3400	Con Servic	20.40	1,200.00	1,200.00	263.01	500.00	4,400.00	266.7%
0612	6000	Supplies	.00	.00	.00	.00	.00	.00	.0%
0612	6714	Signs	.00	.00	.00	.00	.00	.00	.0%
TOTAL Traffic And Parking			20.40	1,200.00	1,200.00	263.01	500.00	4,400.00	266.7%

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0615	Sustainability Committee								
0615	3400	Con Servic	3,163.11	4,500.00	4,500.00	4,612.39	4,500.00	4,500.00	.0%
0615	5420	Pub Educ	2,678.27	3,000.00	3,000.00	112.86	500.00	3,000.00	.0%
TOTAL Sustainability Committ			5,841.38	7,500.00	7,500.00	4,725.25	5,000.00	7,500.00	.0%

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PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0800	Debt Service								
0800	8310	Principal	128,068.28	98,069.00	98,069.00	98,068.28	98,068.28	94,319.00	-3.8%
0800	8320	Interest	13,758.53	8,856.00	8,856.00	8,855.11	8,855.11	4,046.00	-54.3%
TOTAL Debt Service			141,826.81	106,925.00	106,925.00	106,923.39	106,923.39	98,365.00	-8.0%

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PROJECTION: 21010 FY2021 General Fund Original Budget

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ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0900	County Tax								
0900	3424	METRO Tax	.00	.00	.00	.00	.00	77,934.00	.0%
0900	8300	County Tax	1,109,052.00	1,192,404.00	1,192,404.00	1,192,404.00	1,192,404.00	1,243,618.00	4.3%
	TOTAL County Tax		1,109,052.00	1,192,404.00	1,192,404.00	1,192,404.00	1,192,404.00	1,321,552.00	10.8%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 43
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
0950	Abatements								
0950	9050	Abatements	21,386.75	25,000.00	25,000.00	.00	24,000.00	25,000.00	.0%
TOTAL Abatements			21,386.75	25,000.00	25,000.00	.00	24,000.00	25,000.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 44
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
REV	Revenues Town General Fund								
REV	1200	Prop Tax	-6,840,529.08	-6,506,541.00	-6,506,541.00	-6,842,011.39	-6,842,011.00	-6,610,133.00	1.6%
REV	2502	Excise Tax	-2,003,070.84	-1,650,000.00	-1,650,000.00	-1,811,499.61	-1,500,000.00	-1,750,000.00	6.1%
REV	2503	MV Agent	-27,198.00	-20,000.00	-20,000.00	-30,429.00	-24,500.00	-20,000.00	.0%
REV	2504	Boat Excis	-25,153.20	-20,000.00	-20,000.00	-21,675.30	-22,000.00	-20,000.00	.0%
REV	2505	Boat Reg T	-1,404.00	-1,300.00	-1,300.00	-1,030.00	-1,000.00	-1,300.00	.0%
REV	2506	Lieu Taxes	.00	.00	.00	.00	.00	.00	.0%
REV	2507	Penl & Int	-54,808.02	-30,000.00	-30,000.00	-52,596.48	-47,000.00	-20,000.00	-33.3%
REV	3005	State Gran	.00	.00	.00	.00	.00	.00	.0%
REV	3110	State Rev	-378,563.38	-595,000.00	-595,000.00	-523,284.92	-450,000.00	-495,000.00	-16.8%
REV	3111	Homestead	-336,095.00	-230,000.00	-230,000.00	-270,000.00	-270,000.00	-250,000.00	8.7%
REV	3112	BETE	-799,014.00	-550,000.00	-550,000.00	-714,793.00	-714,697.00	-600,000.00	9.1%
REV	3115	Veterans	-8,321.00	-4,000.00	-4,000.00	.00	-4,000.00	-4,000.00	.0%
REV	3116	Tree Growt	-63,532.79	-60,000.00	-60,000.00	-56,990.11	-56,990.00	-60,000.00	.0%
REV	3117	GA Freept	-13,100.91	-10,000.00	-10,000.00	-12,538.78	-12,500.00	-10,000.00	.0%
REV	3118	GA Yarm	-12,000.00	-10,000.00	-10,000.00	-13,000.00	-11,000.00	.00	-100.0%
REV	3120	State Park	-9,497.70	-3,000.00	-3,000.00	-9,502.83	-4,000.00	-3,000.00	.0%
REV	3150	St Snowmob	-1,320.90	-1,000.00	-1,000.00	-1,443.16	-1,200.00	-1,000.00	.0%
REV	3160	Road Assis	-131,520.00	-130,000.00	-130,000.00	-135,212.00	-135,212.00	-130,000.00	.0%
REV	3163	Rescue P&D	-18,034.00	-14,000.00	-14,000.00	-19,026.00	-12,000.00	-14,000.00	.0%
REV	3164	SR Officer	-30,815.20	-31,500.00	-31,500.00	-32,104.80	-32,104.80	-32,900.00	4.4%
REV	3165	Sch Lease	-12,500.00	-12,500.00	-12,500.00	-12,505.00	-12,505.00	-12,500.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 45
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
REV	3170	FEMA/MEMA	-154,489.13	.00	.00	.00	.00	-40,000.00	.0%
REV	3210	Copies PD	-2,365.00	-1,200.00	-1,200.00	-2,771.17	-2,527.94	-1,200.00	.0%
REV	3211	Copies Twn	-123.50	-100.00	-100.00	-237.25	-237.25	-100.00	.0%
REV	3212	Veh Maint	-2,016.00	-1,500.00	-1,500.00	.00	.00	-1,500.00	.0%
REV	3213	Engineerin	-27,290.00	-10,000.00	-10,000.00	-30,970.00	-22,155.00	-15,000.00	50.0%
REV	3215	Cert Copy	-5,277.60	-4,000.00	-4,000.00	-4,591.50	-4,000.00	-4,000.00	.0%
REV	3218	Notary Fee	-1,598.00	-1,200.00	-1,200.00	-1,184.00	-1,100.00	-1,200.00	.0%
REV	3242	Ordinance	.00	.00	.00	.00	.00	.00	.0%
REV	3244	PB Adm Fee	-7,929.34	-8,000.00	-8,000.00	-20,926.00	-20,926.00	-10,000.00	25.0%
REV	3245	PB General	-12,687.80	-7,000.00	-7,000.00	-34,386.50	-37,360.50	-10,000.00	42.9%
REV	3246	PB Other	-150.00	.00	.00	.00	.00	.00	.0%
REV	3250	Appeals Bd	-550.00	-500.00	-500.00	-620.00	-440.00	-500.00	.0%
REV	3251	Des Rev	.00	.00	.00	.00	.00	.00	.0%
REV	3255	CATV Fees	-116,740.17	-140,000.00	-140,000.00	.00	-140,000.00	-150,000.00	7.1%
REV	3256	TIF_ADMIN	.00	-5,000.00	-5,000.00	.00	-5,000.00	-5,000.00	.0%
REV	3260	Rescue Chg	-243,800.00	-225,000.00	-225,000.00	-328.68	-225,000.00	-200,000.00	-11.1%
REV	3261	HRF Fees	-5,875.00	-4,000.00	-4,000.00	-5,050.00	-6,250.00	-5,000.00	25.0%
REV	3262	Lease Rev	-25,000.00	-25,000.00	-25,000.00	.00	-25,000.00	-25,000.00	.0%
REV	3265	MuPkg Lot	-13,127.80	.00	.00	.00	.00	.00	.0%
REV	3266	Rent-TS	-2,516.36	-2,000.00	-2,000.00	-2,549.69	-2,549.69	-1,500.00	-25.0%
REV	3267	FD Ins Fee	.00	-1,000.00	-1,000.00	.00	.00	.00	-100.0%
REV	3268	Police Evt	.00	.00	.00	.00	.00	.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 46
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
REV	3269	Bartol Lse	-60,000.00	.00	.00	.00	.00	.00	.0%
REV	3301	Moorings	-78,977.03	-75,000.00	-75,000.00	-78,113.50	-75,925.25	-75,000.00	.0%
REV	3303	Wharf Fees	.00	.00	.00	-300.00	-300.00	.00	.0%
REV	3304	Victualers	-11,845.00	-10,000.00	-10,000.00	-10,270.00	-10,000.00	-10,000.00	.0%
REV	3305	St Opening	-7,160.00	-5,000.00	-5,000.00	-5,560.00	-5,500.00	-5,000.00	.0%
REV	3306	Agent Fee	-436.75	-500.00	-500.00	-351.25	-300.00	-500.00	.0%
REV	3307	Dog Lic	-6,709.00	-7,000.00	-7,000.00	-6,381.00	-5,800.00	-5,000.00	-28.6%
REV	3308	Marriage L	-1,840.00	-1,600.00	-1,600.00	-2,280.00	-2,040.00	-1,600.00	.0%
REV	3309	Peddlr Lic	-330.00	-1,000.00	-1,000.00	-115.00	-115.00	-500.00	-50.0%
REV	3310	Food Truck	-2,130.00	.00	.00	-1,620.00	-1,560.00	.00	.0%
REV	3311	Burial	-220.00	.00	.00	-100.00	-100.00	.00	.0%
REV	3312	Clerk Oth	-5,384.50	-2,500.00	-2,500.00	-3,411.50	-2,551.50	-2,500.00	.0%
REV	3313	Vault Perm	.00	.00	.00	.00	.00	.00	.0%
REV	3314	Comm Boats	.00	.00	.00	.00	.00	.00	.0%
REV	3316	Alarm Perm	-32,265.00	-32,000.00	-32,000.00	-25,680.00	-20,000.00	-32,000.00	.0%
REV	3320	Bldg Fees	-138,097.49	-110,000.00	-110,000.00	-113,013.19	-95,000.00	-100,000.00	-9.1%
REV	3321	Plumb Fees	-30,757.50	-25,000.00	-25,000.00	-30,738.75	-27,000.00	-25,000.00	.0%
REV	3322	Sign Perm	-5,398.00	-4,500.00	-4,500.00	-4,360.00	-4,500.00	-4,500.00	.0%
REV	3323	Elect Perm	-27,883.51	-20,000.00	-20,000.00	-41,566.04	-38,022.36	-25,000.00	25.0%
REV	3324	Contct Lic	-1,260.00	-1,500.00	-1,500.00	-4,320.00	-3,600.00	-1,500.00	.0%
REV	3325	Temp Activ	-475.00	.00	.00	-225.00	-225.00	.00	.0%
REV	3330	Sfish Lic	-10,774.00	-11,000.00	-11,000.00	-11,114.00	-10,000.00	-10,000.00	-9.1%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 47
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
REV	3335	Shellf Fee	.00	.00	.00	.00	.00	.00	.0%
REV	3340	Gun Perm	-152.00	-200.00	-200.00	-119.00	-92.00	.00	-100.0%
REV	3342	Brush	.00	.00	.00	.00	.00	.00	.0%
REV	3345	SWResident	-164,481.40	-110,000.00	-110,000.00	-163,253.40	-135,000.00	-110,000.00	.0%
REV	3346	Hauler Per	-1,375.00	-1,600.00	-1,600.00	-1,375.00	-1,375.00	-1,300.00	-18.8%
REV	3347	SW Recy Co	-27,289.65	-23,000.00	-23,000.00	-32,943.50	-20,000.00	-23,000.00	.0%
REV	3350	Towing Lic	.00	.00	.00	.00	.00	.00	.0%
REV	3354	Garb Cards	-1,752.00	-1,000.00	-1,000.00	-1,377.00	-1,194.00	-1,000.00	.0%
REV	3355	LF Compost	.00	.00	.00	.00	.00	.00	.0%
REV	3405	Pkg Fines	-41,994.82	-40,000.00	-40,000.00	-22,441.00	-22,316.00	-20,000.00	-50.0%
REV	3411	CO Fines	.00	.00	.00	-11,675.00	-11,675.00	.00	.0%
REV	3420	Lib Fines	-14,214.25	-11,000.00	-11,000.00	-10,569.14	-10,123.16	-11,000.00	.0%
REV	3434	Animal Fee	-360.00	-300.00	-300.00	-480.00	-340.00	-300.00	.0%
REV	3445	Fls Alarm	-4,695.00	-3,500.00	-3,500.00	-1,730.00	-1,230.00	-3,500.00	.0%
REV	3506	TS Utility	-3,104.68	-3,000.00	-3,000.00	-3,625.20	-3,625.20	-3,000.00	.0%
REV	3507	TS Advert	-1,600.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	.0%
REV	3508	Equip Sale	-13,555.55	.00	.00	-14,000.00	-14,000.00	.00	.0%
REV	3510	Unant Misc	-35,606.01	-7,500.00	-7,500.00	-20,979.10	-20,769.10	-7,500.00	.0%
REV	3515	Hbr Other	.00	.00	.00	52.00	.00	.00	.0%
REV	3520	Asses Misc	.00	.00	.00	-25.00	-25.00	.00	.0%
REV	3550	Int Invest	-232,507.15	-100,000.00	-100,000.00	-150,858.09	-140,000.00	-45,000.00	-55.0%
REV	9900	Use FB	.00	-600,000.00	-600,000.00	.00	.00	-600,000.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 48
bgnyrpts

PROJECTION: 21010 FY2021 General Fund Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

General Fund			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Approved	PCT CHANGE
REV	9995	Tranf Oth	-75,000.00	-80,000.00	-80,000.00	.00	-80,000.00	-175,000.00	118.8%
TOTAL Revenues Town General			-12,427,644.01	-11,603,041.00	-11,603,041.00	-11,439,174.83	-11,410,569.75	-11,803,533.00	1.7%
TOTAL General Fund			-1,058,157.74	.00	.00	-581,055.74	-314,224.21	.00	.0%
TOTAL REVENUE			-12,427,644.01	-11,603,041.00	-11,603,041.00	-11,439,174.83	-11,410,569.75	-11,803,533.00	.0%
TOTAL EXPENSE			11,369,486.27	11,603,041.00	11,603,041.00	10,858,119.09	11,096,345.54	11,803,533.00	.0%
GRAND TOTAL			-1,058,157.74	.00	.00	-581,055.74	-314,224.21	.00	.0%

** END OF REPORT - Generated by Jessica Maloy **

Adoption 5/5/2020
Public Hearing 5/5/2020
Workshop 4/7/2020
Proposed 2/27/2020

**PROPOSED
CAPITAL IMPROVEMENTS
PROGRAM**

FY 2021-FY 2025

FREEPORT, MAINE

**Town of Freeport
Summary of Funding Sources
FY 2021 Capital Program**

	FY 2020	FY 2021			Funding Source				
	Council Approved	Manager Proposed	Council Approved	Council Appropriated	Reserve	Bond	Fund Balance	TIF	Other
Police	110,000	50,000	100,000	-	100,000				
Fire	-	858,000	908,000	-	908,000				
Rescue	285,000	13,000	63,000	-	63,000				
Public Works	150,000	80,000	80,000	-	80,000				
Solid Waste	17,000	155,000	155,000	-	155,000				
Comprehensive Town Imp.	236,000	640,000	755,000	-	755,000				
Municipal Facilities (1)	83,550	170,500	138,900	-	138,900				
Cable	58,600	24,000	24,000	-	24,000				
Other (2)	27,575	160,000	150,000	-	150,000				
Destination Freeport TIF	239,000	220,000	235,000	-	-			235,000	
Winslow Park	-	50,000	50,000	-	-				50,000
Total	1,206,725	2,420,500	2,658,900	-	2,373,900	-	-	235,000	50,000
		Change:	238,400						

Town Legal Debt Limit

2019 State Valuation	\$ 1,763,950,000
Limitation %	15%
Debt Limit	264,592,500

Town Debt Outstanding

	<u>6/30/2019</u>	<u>6/30/2018</u>	<u>6/30/2017</u>	<u>6/30/2016</u>	<u>6/30/2015</u>	<u>6/30/2014</u>
Town and School	1,425,000	1,930,000	2,490,000	3,200,000	3,915,000	4,630,000

Note 1: The Municipal Facilities CIP is taken from both the general administration and building maintenance reserves; these are summed above.

Note 2: The "Other" projects are Board and Committee requests, and will be taken from the appropriate reserves based upon the project.

Unaudited	Benchmarks	
12/31/2019 Reserve Balances	Low Benchmark	High Benchmark
328,347	329,800	456,000
1,204,343	736,500	2,144,500
716,120	362,200	428,000
1,035,064	743,000	858,400
156,846	115,000	360,000
1,977,740	1,808,000	2,500,000
571,395	611,000	1,149,500
502,925		Not Benchmarked
467,303		Not Benchmarked
416,528		Not Benchmarked
547,047		Not Benchmarked

POLICE DEPARTMENT

ARTICLE I

FY 2020 Adopted

Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
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FY 2020

1	New K-9 SUV and Changeover Equipment	45,000	45,000	45,000
3	New Patrol SUV and Changeover Equipment	50,000	50,000	50,000
4	Special Enforcement Boat & Motor	5,000	5,000	5,000
5	Replace Bullet-Proof Vests	10,000	10,000	10,000
Total FY 2020		110,000	110,000	110,000

FY 2021-2025 Proposed

<u>FY20</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
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FY 2021

1	New Patrol SUV and Changeover Equipment	50,000	50,000	50,000
2	Communications Project	-	50,000	-
Total FY 2021		50,000	100,000	-

FY 2022

1	New Patrol SUV and Changeover Equipment	50,000	50,000	
2	K9 Recruitment & Training	12,000	12,000	
Total FY 2022		62,000	62,000	-

FY 2023

1	New Patrol SUV and Changeover Equipment	50,000	50,000	
2	HarborMaster Boat	120,000	120,000	
Total FY 2023		170,000	170,000	-

FY 2024

1	New Patrol SUV and Changeover Equipment	50,000	50,000	
Total FY 2024		50,000	50,000	-

FY 2025

1	Audio Recording Equipment	24,000	24,000	
2	Bullet Proof Vests (5 Year Replacement Plan)	20,000	20,000	
3	Audio/Video Car Cameras	30,000	30,000	
4	New Patrol SUV and Changeover Equipment	50,000	50,000	
Total FY 2025		124,000	124,000	-

12/31/2019 Reserve Balances	328,347
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FIRE DEPARTMENT ARTICLE II

FY 2020 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2020</u>			
1 No Capital Purchases Requested At This Time	-	-	-
Total FY 2020	-	-	-

FY 2021-2025 Proposed

	<u>FY20</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2021</u>				
1 Replace Chief's Vehicle	-	45,000	45,000	
2 Engine Refurbishment	-	13,000	13,000	
3 Communications Project	-	-	50,000	
4 Engine/Tanker Apparatus Replacement - MOVED FROM FY23	-	800,000	800,000	
Total FY 2021	-	858,000	908,000	-
<u>FY 2022</u>				
1 SCBA Bottle Replacement		86,500	86,500	-
Total FY 2022		86,500	86,500	-
<u>FY 2023</u>				
1 No Capital Purchases Requested At This Time	-	-	-	-
Total FY 2023	-	-	-	-
<u>FY 2024</u>				
1 No Capital Purchases Requested At This Time	-	-	-	-
Total FY 2024	-	-	-	-
<u>FY 2025</u>				
1 Ladder 1 Replacement		1,200,000	1,200,000	-
Total FY 2025		1,200,000	1,200,000	-
12/31/2019 Reserve Balances		1,204,343		

RESCUE UNIT ARTICLE III

FY 2020 Adopted		Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2020</u>				
1	Rescue Replacement (2012) - Rescue 5	250,000	250,000	250,000
2	Office/Dormitory Improvements	35,000	35,000	35,000
Total FY 2020		285,000	285,000	285,000

FY 2021-2025 Proposed

	<u>FY20 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2021</u>				
1	Diesel Emmission Equipment Replacement	-	13,000	13,000
2	Communications Project	-	-	50,000
Total FY 2021		-	13,000	63,000
<u>FY 2022</u>				
1	No Capital Purchases Requested At This Time	-	-	-
FY 2022		-	-	-
<u>FY 2023</u>				
1	No Capital Purchases Requested At This Time	-	-	-
FY 2023		-	-	-
<u>FY 2024</u>				
1	Rescue Replacement (2014) - Rescue 3	275,000	275,000	-
FY 2024		275,000	275,000	-
<u>FY 2025</u>				
1	Rescue Equipment - Cardiac Monitor Replacement	140,000	140,000	-
FY 2025		140,000	140,000	-
12/31/2019 Reserve Balances		716,120		

PUBLIC WORKS

ARTICLE IV

FY 2020 Adopted

	Department <u>Proposed</u>	Manager <u>Proposed</u>	Council <u>Adopted</u>
<u>FY 2020</u>			
1 Wood Chipper	-	-	-
2 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 9)	150,000	150,000	150,000
Total FY 2020	150,000	150,000	150,000

FY 2021-2025 Proposed

	<u>FY20</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2021</u>				
1 Snowblower/Loader (Shared with TIF - 50%)	60,000	-	-	-
2 Excavator Rails & Pads Replacement	-	10,000	10,000	
3 Oil/Water Separator Replacement	-	60,000	60,000	
4 Rebuild of Two Boom Flail Mowers	-	10,000	10,000	
Total FY 2021	60,000	80,000	80,000	-
<u>FY 2022</u>				
1 Sweeper (Shared with TIF - 50%)		125,000	125,000	
Total FY 2022		125,000	125,000	-
<u>FY 2023</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 6)		160,000	160,000	
Total FY 2023		160,000	160,000	-
<u>FY 2024</u>				
1 Truck Chassis Replacement (Single Axle), Plow & Wing (Truck 7)		163,000	163,000	
Total FY 2024		163,000	163,000	-
<u>FY 2025</u>				
1 Truck Chassis Replacement (Dual Axle), Plow & Wing (Truck 14)		215,000	215,000	
Total FY 2025		215,000	215,000	-
12/31/2019 Reserve Balances		1,035,064		

SOLID WASTE/RECYCLING

ARTICLE V

FY 2020 Adopted

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2020</u>			
1 Bulky Waste Containers	17,000	17,000	17,000
Total FY 2020	17,000	17,000	17,000

FY 2021-2025 Proposed

	<u>FY20</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2021</u>				
1 Loader	125,000	95,000	95,000	
2 Retaining Wall and Concrete Pad Repairs	-	60,000	60,000	
Total FY 2021	125,000	155,000	155,000	-
<u>FY 2022</u>				
1 Skid Steer		55,000	55,000	
2 Generator		30,000	30,000	
Total FY 2022		85,000	85,000	-
<u>FY 2023</u>				
1 One-Ton Pickup Truck		45,000	45,000	
Total FY 2023		45,000	45,000	-
<u>FY 2024</u>				
1 No Capital Purchases Requested At This Time		-	-	-
Total FY 2024		-	-	-
<u>FY 2025</u>				
1 Scales		75,000	75,000	-
Total FY 2025		75,000	75,000	-
12/31/2019 Reserve Balances		156,846		

COMPREHENSIVE TOWN IMPROVEMENTS

ARTICLE VI

FY 2020 Adopted

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2020</u>			
1 Public Works Rear Parking Area Paving	40,000	40,000	40,000
2 Concord Gully Brook Watershed Restoration	50,000	50,000	50,000
3 Percy, Pownal, Pratt Road Reconstruction	75,000	75,000	75,000
4 Culvert Replacement (2 culverts)	55,000	55,000	55,000
5 Greenspace Project	-	-	16,000
Total FY 2020	220,000	220,000	236,000

FY 2021-2025 Proposed

	<u>FY20</u> <u>Projection</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2021</u>				
1 Grant Road Paving	440,000	440,000	440,000	
2 Cousin's River Bridge - Local Share	-	TBD	140,000	
3 Cousin's River Bridge - Bike/Ped Connector to OSF Road	-	150,000	150,000	
4 Concord Gully Brook Watershed Restoration	25,000	50,000	25,000	
Total FY 2021	465,000	640,000	755,000	-

<u>FY 2022</u>				
1 Mallett Drive Pavement Preservation and sidewalk Extension - PACTS		300,000	300,000	
2 Exit 20/22 Bridge - Local Share		TBD		
3 Train Station Building and Platform ReDesign		150,000	150,000	
4 Concord Gully Brook Watershed Restoration		50,000	50,000	
Total FY 2022		500,000	500,000	-

<u>FY 2023</u>				
1 Pine Street - S Freeport Rd end for 4200 Feet		320,000	320,000	
2 Exit 20/22 Bridge Local Share		TBD		
3 Concord Gully Brook Watershed Restoration		50,000	50,000	
Total FY 2023		370,000	370,000	-

<u>FY 2024</u>				
1 Spar Cove Rebuild		440,000	440,000	
2 Desert Road Sidewalk Extension		150,000	150,000	
3 Concord Gully Brook Watershed Restoration		50,000	50,000	
Total FY 2024		640,000	640,000	-

<u>FY 2025</u>				
1 Lambert Road Rebuild		300,000	300,000	
2 Concord Gully Brook Watershed Restoration		50,000	50,000	
Total FY 2025		350,000	350,000	-

12/31/2019 Reserve Balances	1,977,740
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**MUNICIPAL FACILITIES
ARTICLE VII**

FY 2020 Adopted

	Department	Manager	Council
	<u>Proposed</u>	<u>Proposed</u>	<u>Adopted</u>
<u>FY 2020</u>			
1 Computer Upgrades -Townwide	28,300	28,300	28,300
3 Furniture-Townwide	15,000	15,000	15,000
7 Voting Booths	15,250	15,250	15,250
8 Digitization of Files	10,000	10,000	10,000
9 Exterior - Stain/Paint Library Siding	10,000	10,000	10,000
10 Revaluation Reserve Fund	5,000	5,000	5,000
Total FY 2020	83,550	83,550	83,550

FY 2021-2025 Proposed

	<u>FY20 Projection</u>	<u>Manager Proposed</u>	<u>Council Approved</u>	<u>Council Appropriated</u>
<u>FY 2021</u>				
1 Computer Upgrades -Townwide	25,000	45,000	45,000	
2 Windows/Doors - Town wide	40,000	-	-	
3 Town Wide Fencing	-	21,000	10,400	
4 File Digitization	20,000	10,000	10,000	
5 Flooring - Townwide	50,000	27,000	6,000	
6 Library Design Study	30,000	10,000	10,000	
7 Copiers	15,000	15,000	15,000	
8 Network Phone System Upgrade - Townwide	-	30,000	30,000	
9 Town Wharf Repairs	-	7,500	7,500	
10 Revaluation Reserve Fund	5,000	5,000	5,000	
Total FY 2021	185,000	170,500	138,900	-

<u>FY 2022</u>				
1 Computer Upgrades -Townwide		30,000	30,000	
2 Repoint TH/PS Brick Foundation		10,000	10,000	
3 Maintenance Tractor/Snow Plow/Mower		30,000	30,000	
4 Library Public Computers		8,500	8,500	
5 PW Air Compressor System		30,000	30,000	
6 Flooring - Library		-	21,000	
7 Town Wharf Repairs		7,500	7,500	
8 File Digitization		25,000	25,000	
9 Revaluation Reserve Fund		7,500	7,500	
Total FY 2022		148,500	169,500	-

<u>FY 2023</u>				
1 Computer Upgrades -Townwide		30,000	30,000	
2 Dunning Boat Yard		10,000	10,000	
3 Furniture		15,000	15,000	
3 Public Works Expansion Study		10,000	10,000	
4 Heating & Cooling Upgrades to Town Buildings		120,000	120,000	
5 Town Wharf - Steel Piling		100,000	100,000	
6 Revaluation Reserve Fund		7,500	7,500	
Total FY 2023		292,500	292,500	-

<u>FY 2024</u>				
1 Computer Upgrades -Townwide		30,000	30,000	
2 Harbormaster Building Upgrade		30,000	30,000	
3 Public Works Expansion Project		125,000	125,000	
4 Flooring_Townwide		15,000	15,000	
5 PD Carport Design Study		10,000	10,000	
6 Revaluation Reserve Fund		7,500	7,500	
Total FY 2024		217,500	217,500	-

<u>FY 2025</u>				
1 Computer Upgrades -Townwide		30,000	30,000	
2 Security Cameras - Townwide		50,000	50,000	
3 Furniture		15,000	15,000	
4 PD Carport Shelter		200,000	200,000	
5 Maintenance Tractor/SnowPlow/Mower		9,000	9,000	
6 Library Public Computers		9,000	9,000	
7 Revaluation Reserve Fund		7,500	7,500	
Total FY 2025		320,500	320,500	-

12/31/2019 Reserve Balances	571,395
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CABLE ARTICLE VIII

FY 2020 Adopted

Committee	Manager	Council	Council
<u>Proposed</u>	<u>Proposed</u>	<u>Approved CIP</u>	<u>Appropriated</u>

FY 2020

1	HD Equipment Replacement - LED Lighting	54,600	54,600	54,600	54,600
2	Equipment and other improvements (Channel 14)	4,000	4,000	4,000	4,000
Total FY 2020		58,600	58,600	58,600	58,600

FY 2021-2025 Proposed

FY20	Committee	Manager	Council	Council
<u>Projection</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Approved</u>	<u>Appropriated</u>

FY 2021

1	Equipment Replacement (Channel 3)	30,000	20,000	20,000	
2	Equipment and other improvements (Channel 14)	4,000	4,000	4,000	
Total FY 2021		34,000	-	24,000	-

FY 2022

1	HD Equipment Replacement (Channel 3)	20,000	20,000	20,000	
2	Equipment and other improvements (Channel 14)	45,000	45,000	45,000	
Total FY 2022		65,000	65,000	65,000	-

FY 2023

1	Equipment and other improvements (Channel 14)	40,000	40,000	40,000	
Total FY 2023		40,000	40,000	40,000	-

FY 2024

1	Equipment and other improvements (Channel 14)	4,000	4,000	4,000	
Total FY 2024		4,000	4,000	4,000	-

FY 2025

1	Equipment and other improvements (Channel 14)	4,000	4,000	4,000	
Total FY 2025		4,000	4,000	4,000	-

12/31/2019 Reserve Balances	502,925
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**BOARDS, COMMITTEES,
COMMUNITY GROUPS AND OTHER REQUESTS
ARTICLE IX**

FY 2020 Adopted	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2020</u>				
1 Florida Lake Bog Bridge Replacement	12,575	12,575	12,575	12,575
2 Historical Society_Parking Loss	-	-	15,000	15,000
Total FY 2020	12,575	12,575	27,575	27,575

FY 2021-2025 Proposed

	<u>FY20</u> <u>Projected</u>	<u>Committee</u> <u>Proposed</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2021</u>					
1 Speed Control Signage (Boards & Commissions - Complete Streets)	-	15,000	15,000	15,000	-
2 Hunter Road Fields Parking Lot (Municipal Parking Lot Reserve)	-	60,000	60,000	-	-
3 Quiet Zone Supplemental Safety Measures (Boards & Commissions)	-	60,000	60,000	60,000	-
4 Comprehensive Plan Update (Boards & Commissions)	-	25,000	25,000	25,000	-
5 Downtown Revisioning (Boards & Commissions)	-	-	-	50,000	-
Total FY 2021	-	160,000	160,000	150,000	-
<u>FY 2022</u>					
1 Comprehensive Plan Update (Boards & Commissions)		25,000	25,000	25,000	-
2 Hunter Road Fields Parking Lot (Municipal Parking Lot Reserve)				60,000	
Total FY 2022		25,000	25,000	85,000	-
<u>FY 2023</u>					
1 Comprehensive Plan Update (Boards & Commissions)		75,000	75,000	75,000	-
2 Library Parking Lot Paving (Municipal Parking Lot Reserve)		60,000	60,000	60,000	-
Total FY 2023		135,000	135,000	135,000	-
<u>FY 2024</u>					
1 Recycling Parking Lot Paving (Municipal Parking Lot Reserve)		60,000	60,000	60,000	-
Total FY 2024		60,000	60,000	60,000	-
<u>FY 2025</u>					
1 Parking Lot Resurfacing (Municipal Parking Lot Reserve)		35,000	35,000	35,000	-
Total FY 2025		35,000	35,000	35,000	-
12/31/2019 Reserve Balances		467,303			

**DESTINATION TIF VILLAGE IMPROVEMENTS
FY 2021 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

FY 2020 Adopted

	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2020</u>			
1 Sidewalk ramp detectable panel replacement (8)	6,000	6,000	6,000
2 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	45,000	-	-
3 ACAF Performing Arts Center	-	133,000	133,000
4 Freeport Economic Development Corporation	100,000	100,000	100,000
Total FY 2020	151,000	239,000	239,000

FY 2021-2025 Proposed

	<u>FY20</u> <u>Projected</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
<u>FY 2021</u>				
1 Sidewalk-School St-SW Side, Main to Middle St (4500 sq.ft)	45,000	45,000	45,000	
2 Snowblower/Loader (Shared with TIF - 50%)	60,000	-	-	
3 Town Hall Site Beautification	-	75,000	75,000	
4 Townwide WiFi	-	-	-	
5 Townwide Calendar	-	-	-	
6 Downtown Marketing Materials	-	-	-	
7 Freeport Economic Development Corporation	100,000	100,000	115,000	
Total FY 2021	205,000	220,000	235,000	-
<u>FY 2022</u>				
1 Sidewalk-Main St. - NW Side, Key Bank to Post Office (4500 sq.ft)		45,000	45,000	
2 Sweeper (Shared with PWR - 50%)		125,000	125,000	
3 Freeport Economic Development Corporation		100,000	100,000	
Total FY 2022		270,000	270,000	-
<u>FY 2023</u>				
1 Sidewalk - West St.- N. Side, Main St. to Depot St. (4500 sq.ft)		45,000	45,000	
2 Freeport Economic Development Corporation		100,000	100,000	
Total FY 2023		145,000	145,000	-
<u>FY 2024</u>				
1 Sidewalk - Park St. from Bow St. to Hilton (4500 sq.ft)		45,000	45,000	
2 Freeport Economic Development Corporation		100,000	100,000	
Total FY 2024		145,000	145,000	-
<u>FY 2025</u>				
1 Sidewalk Improvement Reserve		100,000	100,000	
2 Freeport Economic Development Corporation		100,000	100,000	
Total FY 2025		200,000	200,000	-

TIF Funds Available:

Unobligated Balance 6/30/19	\$ 389,528
Property Taxes Raised FY20	\$ 286,000
FY 2020 Projects	\$ (139,000)
Economic Development	\$ (100,000)
Funds Committed for Theater Payment - Contract thru FY22	\$ (20,000)
Available 07/01/2019	\$ 416,528

**WINSLOW PARK IMPROVEMENTS
FY 2021 BUDGET and FIVE-YEAR CAPITAL PROGRAM**

FY 2020 Adopted	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved CIP</u>	<u>Council</u> <u>Appropriated</u>
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FY 2020

1 No Capital Purchases Requested	-	-	-
Total FY 2020	-	-	-

FY 2021-2025 Proposed

	<u>FY20</u> <u>Projected</u>	<u>Manager</u> <u>Proposed</u>	<u>Council</u> <u>Approved</u>	<u>Council</u> <u>Appropriated</u>
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FY 2021

1 Handicap Access Improvements	-	50,000	50,000	
Total FY 2021	-	50,000	50,000	-

FY 2022

1 No Capital Purchases Requested At This Time	-	-	-	
Total FY 2022	-	-	-	-

FY 2023

1 No Capital Purchases Requested At This Time	-	-	-	
Total FY 2023	-	-	-	-

FY 2024

1 No Capital Purchases Requested At This Time	-	-	-	
Total FY 2024	-	-	-	-

FY 2025

1 No Capital Purchases Requested At This Time	-	-	-	
Total FY 2025	-	-	-	-

WP Funds Available:

Unobligated Balance 6/30/19	\$	547,047
FY 2020 Projects	\$	-
Available 07/01/2019	\$	547,047

06/09/2020 14:38
jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1
bgnyrpts

PROJECTION: 21029 FY2021 NET Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Council	PCT CHANGE
0990	NET								
0990	1001	Prof Salar	91,026.72	90,100.00	90,100.00	114,436.92	117,311.00	91,500.00	1.6%
0990	1200	Other Wag	4,809.44	20,000.00	20,000.00	4,686.93	5,000.00	10,000.00	-50.0%
0990	1300	OT Wages	43,305.53	35,000.00	35,000.00	63,434.00	35,000.00	45,000.00	28.6%
0990	2303	Ret ICMA	2,884.18	2,900.00	2,900.00	.00	2,885.00	2,900.00	.0%
0990	2305	Retir MSRS	4,662.90	6,000.00	6,000.00	.00	4,600.00	6,800.00	13.3%
0990	2407	FICA & Med	9,411.42	11,000.00	11,000.00	.00	11,000.00	10,000.00	-9.1%
0990	2409	Healt Ins	31,890.43	28,000.00	28,000.00	.00	30,000.00	31,400.00	12.1%
0990	2410	Wkrs Comp	3,755.69	4,300.00	4,300.00	.00	4,000.00	4,300.00	.0%
0990	2411	Unemp Comp	.00	.00	.00	.00	.00	.00	.0%
0990	2416	Dental	1,092.67	1,700.00	1,700.00	.00	1,100.00	1,400.00	-17.6%
0990	2419	Med Exams	.00	.00	.00	.00	.00	.00	.0%
0990	2421	Emp Sick P	1,097.26	.00	.00	.00	.00	.00	.0%
0990	2605	Clothing	.00	.00	.00	.00	.00	.00	.0%
0990	3300	Emp Train	.00	.00	.00	.00	.00	.00	.0%
0990	4036	Radio Main	.00	.00	.00	.00	.00	.00	.0%
0990	4038	Veh Maint	.00	.00	.00	.00	.00	.00	.0%
0990	4320	Tech Repai	6,429.76	6,800.00	6,800.00	6,872.38	6,000.00	6,800.00	.0%
0990	5310	Postage	10,170.64	8,000.00	8,000.00	.00	8,000.00	8,000.00	.0%
0990	5320	Telephone	.00	500.00	500.00	.00	300.00	500.00	.0%
0990	6000	Supplies	910.40	2,000.00	2,000.00	946.00	900.00	1,500.00	-25.0%
0990	6009	Med Suppl	.00	.00	.00	.00	.00	.00	.0%

06/09/2020 14:38
jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2
bgnyrpts

PROJECTION: 21029 FY2021 NET Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Council	PCT CHANGE
0990	6260	Veh Fuel	3,538.90	3,000.00	3,000.00	2,712.62	3,000.00	3,000.00	.0%
0990	7900	Cap Outlay	6,420.90	6,421.00	6,421.00	.00	6,421.00	6,421.00	.0%
0990	9991	Tranf GF	.00	.00	.00	.00	.00	.00	.0%
0990	9996	Transfer	.00	.00	.00	.00	.00	.00	.0%
TOTAL NET			221,406.84	225,721.00	225,721.00	193,088.85	235,517.00	229,521.00	1.7%

06/09/2020 14:38
jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3
bgnyrpts

PROJECTION: 21029 FY2021 NET Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

NET Program			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Council	PCT CHANGE
REV29	NET Program Revenues								
REV29	3275	NET Charge	-198,761.85	-150,721.00	-150,721.00	-154,443.84	-150,000.00	-154,521.00	2.5%
REV29	3280	Parkview	.00	.00	.00	.00	.00	.00	.0%
REV29	3285	Billing Sv	-79,343.54	-75,000.00	-75,000.00	-61,016.46	-70,000.00	-75,000.00	.0%
REV29	9991	Tranf GF	.00	.00	.00	.00	.00	.00	.0%
TOTAL NET Program Revenues			-278,105.39	-225,721.00	-225,721.00	-215,460.30	-220,000.00	-229,521.00	1.7%
TOTAL NET Program			-56,698.55	.00	.00	-22,371.45	15,517.00	.00	.0%
TOTAL REVENUE			-278,105.39	-225,721.00	-225,721.00	-215,460.30	-220,000.00	-229,521.00	.0%
TOTAL EXPENSE			221,406.84	225,721.00	225,721.00	193,088.85	235,517.00	229,521.00	.0%
GRAND TOTAL			-56,698.55	.00	.00	-22,371.45	15,517.00	.00	.0%

** END OF REPORT - Generated by Jessica Maloy **

06/09/2020 14:36
jmaloy

TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1
bgnrpts

PROJECTION: 21025 FY2021 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Council	PCT CHANGE
0550	Winslow Park								
0550	1001	Prof Salar	62,539.78	56,900.00	56,900.00	63,027.36	65,900.00	56,900.00	.0%
0550	1200	Other Wag	37,260.89	75,000.00	75,000.00	27,576.22	40,000.00	75,000.00	.0%
0550	2303	Ret ICMA	5,357.79	5,200.00	5,200.00	.00	5,358.00	5,200.00	.0%
0550	2407	FICA & Med	7,325.04	10,100.00	10,100.00	.00	8,191.00	10,100.00	.0%
0550	2409	Healt Ins	9,325.92	9,800.00	9,800.00	.00	9,600.00	9,800.00	.0%
0550	2410	Wkrs Comp	3,906.69	4,900.00	4,900.00	.00	4,369.00	4,900.00	.0%
0550	2411	Unemp Comp	.00	.00	.00	.00	.00	.00	.0%
0550	2416	Dental	520.32	540.00	540.00	.00	520.00	540.00	.0%
0550	2910	Admin fees	1,008.15	2,000.00	2,000.00	611.23	1,400.00	2,000.00	.0%
0550	3302	Empl Trav	.00	100.00	100.00	.00	.00	100.00	.0%
0550	3400	Con Servic	-196.65	6,000.00	6,000.00	.00	6,120.00	6,000.00	.0%
0550	4010	Bldg Maite	6,510.11	8,000.00	8,000.00	4,591.21	6,600.00	8,000.00	.0%
0550	4021	Rubbish	4,122.20	4,000.00	4,000.00	3,311.83	4,020.00	4,000.00	.0%
0550	4038	Veh Maint	3,873.75	3,000.00	3,000.00	391.18	1,500.00	3,000.00	.0%
0550	5200	Insurance	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
0550	5310	Postage	364.84	500.00	500.00	.00	300.00	500.00	.0%
0550	5320	Telephone	2,951.32	3,000.00	3,000.00	3,552.96	3,500.00	3,000.00	.0%
0550	5400	Advertisin	1,530.00	2,000.00	2,000.00	5,955.84	1,000.00	8,120.00	306.0%
0550	6000	Supplies	1,642.98	1,500.00	1,500.00	1,392.61	1,400.00	1,500.00	.0%
0550	6005	Clean Supp	7,426.27	8,500.00	8,500.00	5,198.58	8,300.00	8,500.00	.0%
0550	6200	Elect	6,473.20	6,000.00	6,000.00	6,228.00	6,200.00	6,000.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21025 FY2021 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Council	PCT CHANGE
0550	6220	Sewer	4,255.00	4,500.00	4,500.00	7,088.00	4,500.00	4,500.00	.0%
0550	6250	Propane	3,599.65	4,000.00	4,000.00	3,249.99	3,800.00	4,000.00	.0%
0550	6260	Veh Fuel	4,384.59	6,000.00	6,000.00	2,695.82	4,000.00	6,000.00	.0%
0550	6712	Tools	731.94	1,000.00	1,000.00	741.00	900.00	1,000.00	.0%
0550	6760	Gravel	2,450.00	2,000.00	2,000.00	468.00	2,000.00	2,000.00	.0%
0550	6900	Other Supp	8,889.21	9,000.00	9,000.00	9,696.05	10,000.00	9,000.00	.0%
0550	7600	Farm House	2,671.84	4,000.00	4,000.00	4,174.75	4,500.00	4,000.00	.0%
0550	7610	Plyg Trail	2,469.17	3,000.00	3,000.00	717.38	3,000.00	3,000.00	.0%
0550	7620	Lawn Mower	2,286.80	5,000.00	5,000.00	2,238.86	2,900.00	5,000.00	.0%
0550	7630	Table Can	1,672.70	3,000.00	3,000.00	3,503.90	4,000.00	3,000.00	.0%
0550	7640	Gate House	3,349.38	1,500.00	1,500.00	342.60	1,200.00	1,500.00	.0%
0550	7650	Ramp&Wharf	8,676.00	2,000.00	2,000.00	300.00	2,000.00	2,000.00	.0%
0550	7800	Spec Projs	5,876.57	7,000.00	7,000.00	3,719.94	6,500.00	7,000.00	.0%
0550	7900	Cap Projs	56,872.77	30,000.00	30,000.00	20,770.58	30,000.00	30,000.00	.0%
0550	9000	Misc	.00	1,000.00	1,000.00	281.80	1,000.00	1,000.00	.0%
0550	9200	Contingncy	.00	1,000.00	1,000.00	.00	.00	1,000.00	.0%
TOTAL Winslow Park			270,128.22	293,540.00	293,540.00	181,825.69	257,078.00	299,660.00	2.1%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 21025 FY2021 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Council	PCT CHANGE
0551	Harb Cottage								
0551	4010	Bldg Maite	3,122.21	3,000.00	3,000.00	3,110.02	3,000.00	3,000.00	.0%
0551	4040	Grnds Main	841.20	1,000.00	1,000.00	.00	800.00	1,000.00	.0%
0551	5200	Insurance	.00	500.00	500.00	.00	500.00	500.00	.0%
0551	5320	Telephone	798.69	1,000.00	1,000.00	793.47	800.00	1,000.00	.0%
0551	5400	Advertisin	.00	200.00	200.00	.00	.00	200.00	.0%
0551	6050	Equip	869.67	1,000.00	1,000.00	852.92	1,000.00	1,000.00	.0%
0551	6200	Elect	989.90	1,000.00	1,000.00	1,068.79	1,000.00	1,000.00	.0%
0551	6260	Veh Fuel	2,471.91	2,300.00	2,300.00	1,153.34	2,000.00	2,300.00	.0%
0551	6910	Trees	.00	500.00	500.00	.00	300.00	500.00	.0%
0551	7650	Ramp&Wharf	459.34	1,500.00	1,500.00	3,395.75	600.00	1,500.00	.0%
0551	7660	Cottage	3,959.29	10,000.00	10,000.00	2,956.15	5,000.00	10,000.00	.0%
0551	9000	Misc	.00	1,000.00	1,000.00	.00	500.00	1,000.00	.0%
0551	9200	Contingncy	.00	.00	.00	.00	.00	.00	.0%
TOTAL Harb Cottage			13,512.21	23,000.00	23,000.00	13,330.44	15,500.00	23,000.00	.0%

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TOWN OF FREEPORT
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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PROJECTION: 21025 FY2021 Winslow Park Original Budget

FOR PERIOD 99

ACCOUNTS FOR:

Winslow Park			2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2020 ACTUAL	2020 PROJECTION	2021 Council	PCT CHANGE
REV25	Winslow Park								
REV25	1920	Donations	.00	.00	.00	.00	.00	.00	.0%
REV25	3262	Winslow Pk	-301,002.86	-303,540.00	-303,540.00	7,600.57	-250,000.00	-309,660.00	2.0%
REV25	3510	Unant Misc	-10,701.33	-1,000.00	-1,000.00	-18,913.71	-18,950.00	-1,000.00	.0%
REV25	3550	Int Invest	-12,988.53	-12,000.00	-12,000.00	.00	-12,200.00	-12,000.00	.0%
TOTAL Winslow Park			-324,692.72	-316,540.00	-316,540.00	-11,313.14	-281,150.00	-322,660.00	1.9%
TOTAL Winslow Park			-41,052.29	.00	.00	183,842.99	-8,572.00	.00	.0%
TOTAL REVENUE			-324,692.72	-316,540.00	-316,540.00	-11,313.14	-281,150.00	-322,660.00	.0%
TOTAL EXPENSE			283,640.43	316,540.00	316,540.00	195,156.13	272,578.00	322,660.00	.0%
GRAND TOTAL			-41,052.29	.00	.00	183,842.99	-8,572.00	.00	.0%

** END OF REPORT - Generated by Jessica Maloy **

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